

STATE BOARD of ACCOUNTANCY

STATE OF FLORIDA



ANNUAL REGISTER

May 31, 1945


657

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1945

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STATE BOARD *of* ACCOUNTANCY

STATE OF FLORIDA

LEONARD L. ABESS, C.P.A.

Chairman

7th Floor First National Bank Building
MIAMI, FLORIDA

JAMES I. KELLER, C.P.A.

Secretary

14th Floor Security Building
MIAMI, FLORIDA

RUSSELL S. BOGUE, C.P.A.

607 Citizens Building
TAMPA, FLORIDA

JOSEPH HARTMAN, C.P.A.

309 West Building
JACKSONVILLE, FLORIDA

C. K. MILLIGAN, C.P.A.

1324 Barnett National Bank Building
JACKSONVILLE, FLORIDA

APPOINTMENTS TO THE FLORIDA STATE BOARD OF ACCOUNTANCY

<i>Member</i>	<i>Date of Commission</i>	<i>Term</i>
EDGAR I. MATTHEWS.....	July 22, 1905	One Year
	Oct. 18, 1906	Three Years
	Apr. 22, 1916	Three Years
	Oct. 31, 1919	Three Years
WALTER MUCKLOW.....	Aug. 23, 1905	Two Years
	Sept. 3, 1907	Three Years
	Dec. 12, 1911	Three Years
	Nov. 21, 1917	Three Years
G. R. DE SAUSSIUE.....	Aug. 23, 1905	Three Years
JOHN A. HANSBROUGH.....	Mar. 11, 1909	Three Years
	Mar. 14, 1914	Three Years
	Nov. 22, 1921	Three Years
FRANCIS M. WILLIAMS.....	Dec. 7, 1911	Three Years
	Apr. 21, 1915	Three Years
	Dec. 6, 1915	Three Years
THOMAS G. HUTCHINSON.....	Sept. 10, 1918	Three Years
H. V. FOY.....	Apr. 21, 1927	Three Years
	Apr. 17, 1919	Three Years
GEO. H. FORD.....	Dec. 14, 1924	Three Years
	Sept. 15, 1928	Three Years
	Aug. 25, 1931	Three Years
	Nov. 17, 1921	Three Years
ROBT. PENTLAND, JR.....	Dec. 15, 1924	Three Years
	Sept. 15, 1928	Three Years
	Aug. 26, 1931	Four Years
	Oct. 5, 1937	Until Aug. 19, 1941
	July 7, 1927	One Year
W. J. FORNEY.....	July 12, 1927	Two Years
	Aug. 21, 1931	One Year
	Aug. 22, 1932	Four Years
GEO. F. McCALL.....	Oct. 10, 1928	Three Years
CHAS. B. COSTAR.....	Aug. 17, 1929	Until Oct. 9, 1931
HORRIE P. ANDREWS.....	Aug. 18, 1931	Two Years
	Sept. 14, 1933	Until Aug. 18, 1937
CHARLES C. POTTER.....	Aug. 19, 1931	Two Years
WILBUR F. DIVINE.....	Aug. 19, 1933	Four Years
ROGER W. COLE.....	Nov. 15, 1934	Until Aug. 25, 1938
LEONARD L. ABESS.....	Nov. 4, 1935	Until Aug. 26, 1939
	Oct. 7, 1939	Until Aug. 26, 1943
	Aug. 6, 1943	Until Aug. 26, 1947
D. A. SMITH.....	Nov. 12, 1936	Until Aug. 21, 1940
	Sept. 26, 1940	Until Aug. 21, 1944
REX MEIGHEN.....	Oct. 5, 1937	Until Aug. 19, 1941
JOSEPH HARTMAN.....	Sept. 13, 1938	Until Aug. 28, 1942
	Aug. 28, 1942	Until Aug. 25, 1946
W. F. MILTON (<i>Deceased Apr. 3, 1943</i>)	Sept. 26, 1941	Until Aug. 15, 1945
RUSSELL S. BOGUE.....	Oct. 31, 1941	Until Aug. 17, 1945
JAS. I. KELLER, JR.....	Apr. 12, 1943	Until Aug. 19, 1945
C. K. MILLIGAN.....	Dec. 16, 1944	Until Aug. 21, 1948

S T A T I S T I C S

July 1, 1944 through June 30, 1945

FLORIDA STATE BOARD OF ACCOUNTANCY

	CPA's	PA's
Registrations—1944	169	122
New CPA's—November, 1944.....	3	—
Reinstatements	3	8
	<hr/>	<hr/>
TOTAL	175	130
Suspensions for non-payment of Registration		
Fees.....	2	3
Deaths	3	1
	<hr/>	<hr/>
Registrations—1945	170	126
In Service.....	18	1
	<hr/>	<hr/>
Paid Registrations.....	152	125

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FOREWORD

The profession of public accountancy in Florida is regulated by the provisions of law found in Chapter 473, Florida Statutes, 1941; a statement of which will be found hereinafter. This chapter is a compilation of Acts more specifically described as Chapter 15637, Acts of 1931, together with certain amendments and additions embodied in Chapters 17265, 17266 and 17267, Acts of 1935. These in turn were an outgrowth of the original regulatory legislation known as Chapter 12290, Acts of 1927, under the provisions of which the then practising accountant might apply for and receive a Certificate of Authority to thereafter practice as a Public Accountant. This Act also provided that the issuance of Certificates of Authority should cease after January 1, 1928. This provision was designed with the intention that henceforth entrance into the profession would be limited to successful candidates in the examination for certified public accountant.

Under the provisions of law cited no person may practice in Florida as a Certified Public Accountant, or as a Public Accountant, unless such person shall be the holder of a certificate, as a Certified Public Accountant, or as a Public Accountant, in full force and effect, issued by the State Board of Accountancy. Both Certified Public Accountants and Public Accountants are governed by the same laws and practice under the same rules and regulations and standards of professional conduct and are subject to the same penalties of suspension and revocation of certificates. The Certified Public Accountant received his certificate as a result of an examination or by waiver of such examination. The Public Accountant received his certificate of authority by furnishing satisfactory evidence that he was in 1927 maintaining an office for the practice of public accountancy within the State of Florida, or was similarly employed at that time.

All Certified Public Accountants and Public Accountants are required to register annually with the State Board of Accountancy. Failure to register as required subjects such practitioner to suspension of his right to practice. The list of Certified Public Accountants and Public Accountants presented herein are those Florida practitioners registered with the State Board of Accountancy as of May 31, 1945, who are entitled to practice their profession in the State during the year 1945. All others have been suspended.

Alphabetical List of
CERTIFIED PUBLIC ACCOUNTANTS
 Authorized to Practice
 Their Profession in the State of Florida
 For the Year 1945.

C.P.A. Certificate Number	1945 Registration Number	
175	— 2128	ABESS, LEONARD L. Abess, Morgan & Altemus—First National Bank Building, Miami, Florida.
275	— 2126	ALTEMUS, ROBERT M. Abess, Morgan & Altemus, First National Bank Building, Miami, Florida.
267	— 2186	ANDREWS, MERRILL H. 401 Rogers Building, Jacksonville, Florida.
54	— 2105	ARNER, W. W. Ring, Mahony & Arner—50 DuPont Arcade, Miami 32, Fla.
45	— 2217	AUSTIN, ELLIOTT G. 312½ Twiggs Street, Tampa, Florida.
116	— 2117	BAKER, LESTER H. 1104 First Street, Fort Myers, Florida.
184	— 2252	BAKER, L. WARREN Continental Building, Dallas, Texas.
189	— 2240	BALLOU, CHARLES A., JR. 510 North Glebe Road No. 2, Arlington, Virginia.
284	— 2236	BALLOU, JAMES E. C. A. Ballou & Son—9 Lewis Bank Building, Tallahassee, Florida.
191	— 2136	BEIGHTS, DAVID MIERS 108 Law Building, University of Florida, Gainesville, Florida.
74	— 2183	BIGHAM, JAY E. 906 Citizens Building, Tampa, Florida.
226	— 2120	BLAKE, ALFRED H. Room 279 Court House, Miami, Florida.
257	— 2207*	BLITCH, GORDON P. United States Navy—1313 Graham Building, Jacksonville, Florida.
194	— 2222	BLUMIN, HARRY Blumin & Roberts—420 Lincoln Road, Miami Beach 39, Florida.
40	— 2107	BOGUE, RUSSELL S. 607 Citizens Building, Tampa, Florida.
265	— 2131	BOLGER, JAMES L. 911 Langford Building, Miami 32, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number		1945 Registration Number	
163	—	2246	BROWN, C. G. P. O. Box 1215, Tampa 1, Florida.
234	—	2257	BROWN, JAMES J. 347 Post Office Building, Miami, Florida.
31	—	2135	BRYANT, C. CECIL 109 East Broadway, Ocala, Florida.
271	—	2147	BUNTING, NORMAN H. N. H. Bunting & Company—Real Estate Exchange Building, Lake Wales, Florida.
185	—	2141	BURKE, J. W. Milligan & Burke—Barnett National Bank Building, Jacksonville, Florida.
245	—	2134	CALLAHAN, W. J. Callahan & Stuzin—Olympia Building, Miami, Florida.
R-147	—	2167	CARTER, ARTHUR H. Haskins & Sells—1825 Barnett National Bank Building, Jacksonville, Florida.
237	—	2151	CLEAVELAND, HAROLD H. Saltmarsh & Cleaveland—609 Blount Building, Pensacola, Florida.
59	—	2158	COCHRANE, JOHN P. 505 Comeau Building, West Palm Beach, Florida.
167	—	2261	COLE, ROGER W. 316-17 Marble Arcade Building, Lakeland, Florida.
34	—	2260	COLLEY, FRANK BROOKS Ford & Colley—P. O. Box 1204, Tallahassee, Florida.
92	—	2250	COLLINS, ALFRED E. 905 Citizens Building, Tampa, Florida.
227	—	*	COLLINS, ROBERT L. United States Army.
247	—	*	CONLON, L. C. United States Navy.
232	—	2226	COOK, ELMER W. P. O. Box 1708, Miami, Florida.
75	—	2176	COSTAR, CHARLES B. 901 First National Bank Building, Miami, Florida.
202	—	2243	COWLES, FRANK L. Pentland & Cowles—506 Citizens Building, Tampa, Florida.
270	—	*	CURRY, GEORGE B., JR. United States Navy.
152	—	2212	CURTIS, OMER G. P. O. Box 372, Atlantic Beach, Florida.
253	—	2258	DANDELAKE, GEORGE W. 1727 Kingswood Road, Jacksonville, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number		1945 Registration Number	
276	—	2221	DAVIS, JEWELL A. Smoak & Davis—505 Graham Building, Jacksonville, Florida.
179	—	2121	DAVIS, L. V. Bagdad, Florida.
230	—	2225	DEWHURST, JAMES E. P. O. Box 1708, Miami 10, Florida.
76	—	2132	DICKINSON, GORDON M. 215 Conrad Building, DeLand, Florida.
142	—	2125	DIVINE, WILBUR F. 711 Guaranty Building, West Palm Beach, Florida.
285	—	*	DIXON, ELEANOR R. United States Women Aux. Corp. (WAC).
203	—	2229	DUNN-RANKIN, FREDERIC 1507 Security Building, Miami 32, Florida.
77	—	2145	EDWARDS, CLIFFORD A. Edwards & Roehsner—304 First National Bank Building, Tampa, Florida.
148	—	2248	EPPELSON, CLYDE A. Clyde A. Epperson Audit Company—843 Ingraham Bldg., Miami, Florida.
239	—	2211	EVANS, A. ROSS Navy Cost Inspection Service— 480 Sawtell Road, Atlanta, Georgia.
238	—	2169*	EVANS, ROBERT P., III. Haskins & Sells—1825 Barnett National Bank Building, Jacksonville, Florida.
R-260	—	2182	FEIN, JOSEPH 516 Times Building, St. Petersburg, Florida.
228	—	2208*	FINK, MALVERN B. Navy Dept. T-5, C-120, Washington, D. C.
38	—	2203	FISHER, P. W. Hall & Fisher—1412 Barnett Building, Jacksonville, Florida.
219	—	*	FLY, JOHN W. United States Army Air Forces.
27	—	2205	FORNEY, W. J. Smoak & Davis—505 Graham Building, Jacksonville, Florida.
14	—	2242	FOY, HUBERT V. First National Bank Building, Tampa, Florida.
55	—	2155	FURMAN, M. G. Furman & Post—420 Lincoln Road, Miami Beach 39, Florida.
204	—	2185	GAMER, FRED G. Gamer & Weiss—407 Security Building, Miami, Florida.
244	—	2115	GILLMAN, LOUIS 429 Ingraham Building, Miami 32, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number		1945 Registration Number	
36	—	*	GLUICK, L. United States Navy—U. S. Naval Receiving Station, Terminal Island, California.
63	—	2245	GOODRICH, C. H. 401 Rogers Building, Jacksonville, Florida.
79	—	2199	GRAHAM, HARRY B. 1005 Seybold Building, Miami, Florida.
32	—	2119	GRAHAM, HOMER G. P. O. Box 4291, Miami 26, Florida.
243	—	2263	GRIFFITH, T. T. 1513 William Oliver Building, Atlanta, Georgia.
261	—	2231	HARRINGTON, ALFRED D. Room 316 Federal Building, Miami, Florida.
16	—	2193	HARRIS, ROY R. P. O. Box 351, Hollywood, Florida.
94	—	2190	HARTMAN, JOSEPH 309 West Building, Jacksonville 2, Florida.
140	—	2201	HARVEY, P. J. Wilkins & Harvey—306 Stovall Professional Building, Tampa, Florida.
R-155	—	2166	HAY, GEORGE S. Haskins & Sells—1825 Barnett National Bank Building, Jacksonville, Florida.
66	—	2109	HIGHGATE, D. A. P. O. Box 3108, Orlando, Florida.
158	—	2165	HILL, GORDON M. Haskins & Sells—1825 Barnett National Bank Building, Jacksonville, Florida.
144	—	2150	HIMES, WHITNEY B. Himes & Himes—913 Harvey Bldg., West Palm Beach, Fla.
R-187	—	2164	HOFFMAN, LESLIE J. Haskins & Sells—1825 Barnett National Bank Building, Jacksonville, Florida.
109	—	2146	HOLLEY, JAMES D. A. 1003 Tampa Theatre Building, Tampa, Florida.
137	—	2254	JAMES, BENJAMIN E. Rogers Building, Jacksonville, Florida.
24	—	2139	JORDAN, JOSIAH M. 506 Exchange Building, Jacksonville, Florida.
254	—	2196	KANTOR, ERWIN P. Joseph Hartman—309 West Building, Jacksonville, Florida.
113	—	2191	KARSHNER, ROY Roy Karshner & Co.—214 Palmer Building, Atlanta, Georgia.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number		1945 Registration Number	
104	—	2188	KEEN, WILLIAM E. 1207 Harvey Building, West Palm Beach, Florida.
118	—	2232	KELLER, JAMES I., JR. Pentland, Purvis, Keller & Milton— 14th Floor Security Building, Miami, Florida.
67	—	2253	KLUTTZ, OREN E. P. O. Box 4760, Jacksonville, Florida.
198	—	2210	LASALLE, ATHOS L. 809 Olympia Building, Miami, Florida.
83	—	2204	LEBARON, E. T. Hall & Fisher—1412 Barnett Bank Building, Jacksonville, Florida.
229	—	2255	LEFCOURT, SIDNEY Weber, Thompson & Lefcourt—247 Shoreland Building, Miami, Florida.
126	—	2238	LESTER, A. GILBERT 502 Coker Building, Winter Haven, Florida.
266	—	2161	LEVINSON, MACY J. 336 N. Miami Avenue, Miami, Florida.
165	—	2244	LINDFORS, CHARLES H. 119 S.E. First Ave., Ft. Lauderdale, Florida.
213	—	2197	LOUCKS, JOHN E. Potter, Loucks & Bower—P. O. Box 3426, Orlando, Florida.
R-221	—	2182	MACTYE, WILLIAM H. Sharman & Mactye—1405 First Trust Building, Miami, Fla.
182	—	2105	MAHONY, JOHN Ring, Mahony & Arner—50 DuPont Arcade, Miami, Florida.
85	—	2148	MARE, JOHN B. 364 Brent Building, Pensacola, Florida.
201	—	2122	McARTHUR, D. W., JR. 3017 Oak Street, Jacksonville, Florida.
R-249	—	2189	McCLAIN, A. H. 3861 Kumquat Avenue, Miami 33, Florida.
56	—	2178	MEIGHEN, REX Sweeney & Meighen—1016 First National Bank Building, Tampa, Florida.
277	—	2252	MEYER, HARRY H. Ayers & Meyer—129 Giralda Avenue, Coral Gables, Florida.
84	—	2140	MILLIGAN, C. K. Milligan & Burke—Barnett National Bank Building, Jacksonville, Florida.
268	—	2142	MILLIGAN, GEORGE L. Milligan & Burke—Barnett National Bank Building, Jacksonville, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number		1945 Registration Number	
106	—	2180	MONTENEGRO, M. A. 811 Wallace S. Building, Tampa, Florida.
132	—	2103	MOORE, BASIL C. Pentland, Gray and Moore—Atlantic Bank Building, Sanford, Florida.
170	—	2174	MORGAN, GEORGE E. 401 Grove Street North, St. Petersburg, Florida.
263	—	2127	MORGAN, ROBERT M. Abess, Morgan & Altemus—714 First National Bank Bldg., Miami, Florida.
215	—	2124	MORRIS, CLARENCE C. Walton & Morris—811 Seybold Building, Miami 32, Florida.
236	—	2213	NOEL, CECIL K. P. O. Box 4760, Jacksonville, Florida.
22	—	2235	OATES, LEWIS A. Mucklow & Oates—P. O. Box 3580, Miami 23, Florida.
R-207	—	2241	OLSHEN, J. W. Reconstruction Finance Corporation— Room 730, 70 Pine Street, New York 5, New York.
196	—	2216	OOSTERHOUDT, O. J. 323 Barnett National Bank Building, Jacksonville, Florida.
96	—	2157	PARKE, ERNEST L. 668 N.E. 72nd Terrace, Miami, Florida.
273	—	2194	PATRICK, RAYMOND V. Russell S. Bogue—607 Citizens Building, Tampa, Florida.
R-205	—	2170	PEARL, MAX L. Miami Beach, Florida.
18	—	2234	PENTLAND, ROBERT, JR. Pentland, Purvis, Keller & Milton— 14th Floor Security Building, Miami, Florida.
231	—	2227	PEREZ, WALDO F. P. O. Box 1708, Miami, Florida.
129	—	2160	PHILLIPS, JOS. E. 204 Hector Building, Ft. Lauderdale, Florida.
R-259	—	2156	POST, JOSEPH A. Furman & Pest—420 Lincoln Road, Miami Beach 39, Florida.
20	—	2198	POTTER, CHARLES C. Potter, Loucks & Bower—P. O. Box 3426, Orlando, Florida.
256	—	*	POWERS, EARL P. United States Army.
44	—	2173	PROSSER, DAVID S. Plant City, Florida.
125	—	2234	PURVIS, HUGH F. Pentland, Purvis, Keller & Milton— 14th Floor Security Building, Miami, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number		1945 Registration Number	
193	—	2154	PURVIS, ROY L. 300 W. University Avenue, Gainesville, Florida.
52	—	2195	PUTNAM, WORCESTER 660 34th Avenue South, St. Petersburg, Florida.
114	—	2237	QUINN, JIM 601 First National Bank Building, Tampa, Florida.
112	—	2215	RABE, ALBERT A. Florida National Bank Building, St. Petersburg, Florida.
70	—	2129	RAMSEY, GEORGE J. 1005 Seybold Building, Miami, Florida.
R-222	—	2168	REAMY, ROBERT L. Haskins & Sells—1825 Barnett National Bank Building, Jacksonville, Florida.
51	—	2108	RICHEY, MISS MARY LUELLA Florida State College for Women, Tallahassee, Florida.
250	—	2247	RIEDERS, ROBERT 613 Graham Building, Jacksonville 2, Florida.
181	—	2111*	RING, R. WARNER Ring, Mahony & Arner— 50 DuPont Arcade, Miami 32, Fla.
195	—	2223	ROBERTS, CHARLES S. Blumin & Roberts—420 Lincoln Road, Miami Beach 39, Fla.
108	—	2209	ROBERTSON, J. L. Pentland & Robertson—126½ Volusia Avenue, Daytona Beach, Florida.
49	—	2144	ROEHSNER, GEORGE H. Edwards & Roehsner—304 First National Bank Building, Tampa, Florida.
160	—	2224	ROHRER, L. E. P. O. Box 4760, Jacksonville 1, Florida.
28	—	2172	ROULLIER, R. 3620 Boulevard, Jacksonville 6, Florida.
255	—	2187*	RYAN, JOHN F. Finance Officer, Morrison Field, West Palm Beach, Florida.
119	—	2162	ST. JOHN, NEWTON D. 119 West 40th Street, New York 18, N. Y.
278	—	2152	SALTMARSH, THOMAS W. Saltmarsh & Cleaveland—609 Blount Building, Pensacola, Florida.
279	—	2230	SATHRE, FLOYD M. Frederic Dunn-Rankin & Co—1507 Security Building, Miami 32, Florida.
242	—	2130	SATIN, SEYMOUR 311 Lincoln Road, Miami Beach, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number		1945 Registration Number	
26	—	2163	SCHUYLER, W. L. Schuyler & Roberts—614 Ingraham Building, Miami, Florida.
R-206	—	2177	SCHWARTZ, DAVID M. 418 First National Bank Building, Tampa 2, Florida.
224	—	2200	SCHWARTZ, GEORGE 1000 Lincoln Road, Miami Beach, Florida.
139	—	2112*	SENSENEY, CHARLES G. United States Army Air Forces—4623 Alton Place N.W., Washington 16, D. C.
264	—	2118	SEVERY, EVERETT W. 1401 Congress Building, Miami, Florida.
107	—	2137	SHELDON, E. R. 402 First National Bank Building, St. Petersburg, Florida.
98	—	2153	SHEPARD, LEE C. 506 First Federal Building, St. Petersburg, Florida.
211	—	*	SIGAL, MYER O. United States Navy.
272	—	2159	SINGER, ARTHUR 311 Lincoln Road, Miami Beach, Florida.
R-223	—	2149	SMETHURST, B. M. Smethurst & Parker—204 Shoreland Building, Miami 32, Fla.
188	—	2262	SMITH, D. A. 224 Hildebrandt Building, Jacksonville, Florida.
169	—	2214	SMOAK, PAUL R. Smoak & Davis—505 Graham Building, Jacksonville, Florida.
R- 9	—	2116	STRONG, JESSE P. c/o Central Bank for Cooperatives—212 W. 14th Street, Kansas City 8, Missouri.
258	—	2133	STUZIN, DAVID Callahan & Stuzin—Olympia Building, Miami, Florida.
166	—	2179	SWEENEY, JOSEPH A. Sweeny & Meighen—1016 First National Bank Building, Tampa, Florida.
131	—	2192	TAIT, EDWARD B. 8015 N.E. 2nd Avenue, Miami 38, Florida.
233	—	2114	TRUMBO, SILAS B. P. O. Box 3108, Orlando, Florida.
154	—	2218	TURNBURKE, H. M. Manson Arcade, Clearwater, Florida.
89	—	2228	TURNER, WILLIAM HUGER, SR. P. O. Box 1304, Miami, Florida.
138	—	2219	VALDES, JAMES F. 512 12th Street, Bradenton, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number		1945 Registration Number	
280	—	2110*	VALDES, ROBERT E. United States Coast Guard Reserve.
61	—	2239	VAN D'ELDEN, FRANK 403 Langford Building, Miami 32, Florida.
149	—	*	VARNEDOE, IRA J. United States Navy.
R-186	—	*	VROON, JULIUS M. United States Navy.
43	—	2123	WALTON, WILLIAM O. Walton & Morris—811 Seybold Building, Miami, Florida.
174	—	2259	WARMACK, WILLIAM J. 5025 42nd Street N.W., Washington, D. C.
209	—	2138	WASSERMAN, SIDNEY 420 Lincoln Road, Miami Beach, Florida.
162	—	2249	WEATHERS, JOHN C. P. O. Box 1708, Miami 10, Florida.
R- 5	—	2256	WEBER, OTTO F. Weber, Thompson & Lefcourt—247 Shoreland Building, Miami, Florida.
240	—	2106	WEISS, EUGENE J. 514-17 Congress Building, Miami 32, Florida.
99	—	2184	WEISS, PAUL J. Gamer & Weiss—407-12 Security Building, Miami, Florida.
283	—	2220	WELLS, H. IRVIN R. C. Pribble—409 Exchange Building, Orlando, Florida.
130	—	2171	WHITFIELD, GEORGE B. 141 W. Jackson Boulevard, Chicago 4, Illinois.
262	—	2143	WILKIE, ROBERT T. P. O. Box 4760, Jacksonville, Florida.
21	—	2175	WILKINS, M. L. Wilkins & Harvey—306 Stovall Professional Building, Tampa, Florida.
281	—	*	WILLIAMS, GEORGE H., JR. United States Armed Services.
282	—	2206	WINTERBURN, JACK R. Milligan & Burke—1324 Barnett Bank Building, Jacksonville, Florida.

* Military service.

Alphabetical List of
PUBLIC ACCOUNTANTS
Authorized to Practice
Their Profession in the State of Florida
For the year 1945.

P.A. Certificate Number		1945 Registration Number	
201	—	3133	ALFORD, L. E. P. O. Box 585, Tampa 1, Florida.
200	—	3142	ALLEN, EDWARD C. 9 Collier Arcade—P. O. Box 1306, Ft. Myers, Florida.
359	—	3152	ANDREWS, JOHN P. O. Box 3291, Tampa, Florida.
203	—	3229	AYERS, CLARENCE R. Ayers & Meyer—129 Giralda Avenue, Coral Gables, Florida.
205	—	3134	BAKER, C. E. 29 W. Central Avenue, Orlando, Florida.
206	—	3214	BALLOU, CHARLES A. C. A. Ballou & Son—9 Lewis Bank Building, Tallahassee, Fla.
362	—	3165	BARNES, M. H. M. H. Barnes & Company—15 Drayton Street, Savannah, Ga.
108	—	3171	BELL, WILLIAM H. Haskins & Sells—1825 Barnett National Bank Building, Jacksonville, Florida.
109	—	3139	BENJAMIN, EDWARD G. Miami Beach First National Bank Building, Miami Beach, Florida.
472	—	3206	BISSETT, JAMES A. 740 Ingraham Building, Miami, Florida.
112	—	3177	BOURNE, CLIFFORD N. 4395 Ingraham Highway, Coconut Grove 33, Florida.
7	—	3189	BOYLE, JOHN C. 415 Crozer Building, Chester, Pennsylvania.
116	—	3247	BROWN, YANDELL O. 1522-26 Candler Building, Atlanta, Georgia.
43	—	3127	BUCKLES, MARY AMES, MRS. 216 N. 4th Street, Palatka, Florida.
218	—	3154	CALLAWAY, C. C. 612-14 Guaranty Building, West Palm Beach, Florida.
475	—	3156	CARLISLE, LAWRENCE W. 401 Madison Street, Tampa 2, Florida.
219	—	3168	CARTY, T. VAN RHYN Room 405, 416 Tampa Street, Tampa, Florida.
222	—	3155	CHASSEVENT, GEORGES R. Room 632, 342 Madison Avenue, New York City 17, N. Y.

Alphabetical List of Public Accountants of Florida—*Continued*

P.A. Certificate Number		1945 Registration Number	
336	—	3234	CLARK, A. S. Tubbs Building, Melbourne, Florida.
353	—	3216	CLARKE, I. LLOYD 210 City Building, St. Augustine, Florida.
14	—	3164	CLENEAY, FRANK B. Morse Arcade, Hollywood, Florida.
224	—	3141	COLEMAN, CLAUDE D. 412-15 Palmer Bank Building, Sarasota, Florida.
13	—	3198	COLEMAN, RAY C. 203 Hector Building, Ft. Lauderdale, Florida.
465	—	3150	CRABER, J. C. P. O. Box 625, 923 Commercial Building, Shreveport, La.
229	—	3249	CUSSON, A. L., JR. 2325 13th Street South, St. Petersburg, Florida.
367	—	3240	DAVIES, HANBURY W. 585 Edgewood Avenue, Jacksonville, Florida.
122	—	3231	DAWSON, HOLLIS BURL 313 Datura Street, West Palm Beach, Florida.
368	—	3186	DEW, E. RANDOLPH, SR. 207 Guaranty Building, West Palm Beach, Florida.
19	—	3138	DISMORE, GEORGE B. 1863 Clarkson Street, Jacksonville, Florida.
341	—	3217	DUNN, MOREY West Palm Beach, Florida.
237	—	3219	EDWARDS, JESSE B. 20 Hillsboro Bank Building, Plant City, Florida.
125	—	3224	EDWARDS, V. 311 Camilo Avenue, Coral Gables, Florida.
238	—	3208	ELSTON, J. IRA 619 Times Building, St. Petersburg, Florida.
242	—	3178	ENGLAND, W. R. Floral City, Florida.
371	—	3181	ERNST, ALWIN CHARLES Ernst & Ernst—914 Langford Building, Miami, Florida.
373	—	3131	FALSONE, FRANK J. 1801½ 21st Street, P. O. Box 5267, Tampa, Florida.
24	—	3207	FIELD, FREDERICK T. 221 S.E. Second Avenue, Fort Lauderdale, Florida.
473	—	3148	FIELD, WILLIAM H. P. O. Box 287, Miami Springs, Florida.
374	—	3241	FISHER, C. W. 1407-11 Harvey Building, West Palm Beach, Florida.

Alphabetical List of Public Accountants of Florida—*Continued*

P.A. Certificate Number		1945 Registration Number	
128	—	3175	FLUNO, A. S. 781 Antoinette Avenue, Winter Park, Florida.
131	—	3170	FOYE, ARTHUR B. Haskins & Sells—1825 Barnett National Bank Building, Jacksonville, Florida.
132	—	3128	FRIEDMAN, EDWARD 311 Lincoln Road, Miami Beach 39, Florida.
133	—	3203	GANE, O. A. Gane & Wagner—211 South Olive Street, West Palm Beach, Florida.
466	—	3238	GIVEN, A. F. 111 Shoreland Arcade, Miami, Florida.
380	—	3159	GLUNTS, JAMES D. James D. Glunts & Co.—31 Milk Street, Boston, Mass.
28	—	3183	GRAY, HOWARD W. c/o Roy L. Purvis—P. O. Box 320, Gainesville, Florida.
245	—	3158	GRAY, SYDNEY G. Pentland, Gray & Moore—Atlantic Bank Building, Sanford, Florida.
29	—	3218	GREENE, CLARENCE F. P. O. Box 5, Tallahassee, Florida.
381	—	3225	GRIFFITH, RANDOLPH C. 203 Washington Street Arcade, Orlando, Florida.
105	—	3190	GUSTAFSON, RAYMOND H. 646 2nd Avenue South, St. Petersburg, Florida.
139	—	3222	HAGERMAN, FRANKLIN B. 502 North Spring Street, Pensacola, Florida.
251	—	3227	HAMILTON, ROY W. 220 Telephone Building, Lakeland, Florida.
32	—	3167	HAMMOND, GRATAN 1001 Metcalf Building, Orlando, Florida.
252	—	3235	HART, R. M. 710 Citizens Building, West Palm Beach, Florida.
34	—	3213	HENSON, MISS M. GLENN 1802 Jetton Avenue, Tampa 6, Florida.
97	—	3243	IBBETSON, B. Ocala, Florida.
69	—	3245	ICENHOUR, JOHN E. P. O. Box 1044, Jacksonville 1, Florida.
39	—	3160	IRVINE, NESBITT E. P. O. Box 2827, St. Petersburg 1, Florida.
389	—	3237	IRWIN, ELMER F. 7 Williams Bldg., 7 West Forsyth St., Jacksonville, Florida.

Alphabetical List of Public Accountants of Florida—*Continued*

P.A. Certificate Number		1945 Registration Number	
41	—	3169	JOHNSON, HAROLD C. 512 12th Street, Bradenton, Florida.
42	—	3146	JOHNSON, ROLLO H. 809 Langford Building, Miami, Florida.
356	—	3195	JONES, EDWIN P. 713 Delaney Street, Orlando, Florida.
40	—	3149	JONES, LUTHER W. 605 First Federal Building, St. Petersburg 1, Florida.
150	—	3193	KAISER, JULIUS H. Williams & Kaiser—443 Seybold Building, Miami, Florida.
262	—	3244	KENDALL, PETER C. Clyde A. Epperson Audit Company—843 Ingraham Building, Miami, Florida.
265	—	3157	LA BAW, WM. B. 218-221 Commercial Arcade Building, Miami, Florida.
267	—	3223	LEACH, G. BLAND Mote Building, Leesburg, Florida.
392	—	3196	LEPPARD, WILLIAM MARION Arthur F. Morton & Co.—811 Forsyth Building, Atlanta, Ga.
393	—	3179	LINDFORS, E. C. Charles H. Lindfors—P. O. Box 257, Ft Lauderdale, Florida.
271	—	*	LYNCH, THOMAS P. United States Navy
59	—	3242	MANVILLE, F. G. H. 905 Main Street, Daytona Beach, Florida.
328	—	3137	MARDEN, H. W. 612 First Federal Building, St. Petersburg, Florida.
277	—	3163	MARKHAM, JOHN W. 815 12th Street North, St. Petersburg 6, Florida.
157	—	3205	MARKS, CHARLES H. 705 Langford Building, Miami, Florida.
276	—	3185	MARTZ, ROLLIE C. 2047 21st Avenue North, St. Petersburg, Florida.
159	—	3144	MATTHEWS, JOHN A. 620 Security Building, Miami, Florida.
153	—	3211	McCANDLISS, R. W. 744 Ingraham Building, Miami, Florida.
272	—	3230	McGEE, F. E. P. O. Box 8, Riverside Station, Miami 35, Florida.
60	—	3197	MERRIN, FRANK R. 1729 Neils Esperson Building, Houston 2, Texas.
399	—	3200	MILAM, RALPH L. 1453 Miami Road—P. O. Box 5066, Jacksonville, Florida.

Alphabetical List of Public Accountants of Florida—*Continued*

P.A. Certificate Number		1945 Registration Number	
401	—	3147	MILLER, GEORGE B. 152 N.E. 92nd Street, Miami 38, Florida.
281	—	3228	MITCHELL, W. T. 212-13 Hartsell Building—P. O. Box 1297, Lakeland, Florida.
284	—	3221	MOORE, JOHN MASON 3321 Frow Avenue, Coconut Grove, Florida.
165	—	3172	MORRIS, CHARLES E. Haskins & Sells—1825 Barnett National Bank Building, Jacksonville, Florida.
289	—	3209	NORTON, CLAUDE C. 1108 Congress Building, Miami, Florida.
403	—	3132	OSBORNE, C. H. J. 62 N. Court Street, Orlando, Florida.
293	—	3135	OWEN, GEORGE W. 204 American National Bank Building, Pensacola, Florida.
292	—	3232	PACE, MURL E. Suite 111, 14 E. Church Street, Orlando, Florida.
167	—	3173	PALMER, LESLIE E. Haskins & Sells—1825 Barnett National Bank Building, Jacksonville, Florida.
295	—	3140	PARKER, C. PALMER Smethurst & Parker—204 Shoreland Building, Miami 32, Florida.
65	—	3125	PENNEY, H. E. 804 Seybold Building, Miami, Florida.
169	—	3162	PFEIFFER, ROBERT 1242 King Street, Jacksonville 4, Florida.
339	—	3187	PREVATT, I. O. 807 Graham Building, Jacksonville, Florida.
66	—	3143	PRIBBLE, ROLAND C. 409 Exchange Building, Orlando, Florida.
68	—	1-A	RAMSEY, ERNEST A. Key West, Florida.
171	—	3199	REYNOLDS, GEORGE A. 715 Citizens Building, West Palm Beach, Florida.
412	—	3236	RICKLING, JOHN W. 302 First National Bank Building, St. Petersburg, Florida.
413	—	3124	ROBERTS, JACK H. Schuyler & Roberts—612-14 Ingraham Building, Miami, Fla.
72	—	3129	ROTH, LOUIS R. 819-21 Seybold Building, Miami, Florida.
415	—	3248	ROUSE, ALONZO P. O. Box 83, Palatka, Florida.

Alphabetical List of Public Accountants of Florida—*Continued*

P.A. Certificate Number		1945 Registration Number	
176	—	3130	SCHROERS, PAUL F. 315 Acacia Road, West Palm Beach, Florida.
467	—	3180	SCHWERDTFEGGER, GEORGE 442 W. Lafayette Street, Tampa, Florida.
307	—	3153	SERGEANT, J. D. 532 Ingraham Building, Miami, Florida.
444	—	3145	SHARMAN, V. J. Sharman & Mactye—1405 First Trust Building, Miami, Fla
309	—	3166	SHEPPARD, H. W. P. O. Box 206, Groveland, Florida.
76	—	3151	SHINGLER, FRANKLIN S. Lake City, Florida.
—	—	3126	SIMMON, JOHN H. 216 East Cass Street, Tampa, Florida.
455	—	3201	SJOSTROM, PAUL R. G. 1520 N.W. 1st Street, Miami, Florida.
79	—	3233	SLAYTON, GEORGE H. 1900 Jetton Avenue, Tampa, Florida.
80	—	3226	SMYTH, F. B. 1464 E. Lloyd Street, Pensacola, Florida.
345	—	3136	SPERRY, JOSEPH A. P. O. Box 1021, Tampa, Florida.
333	—	3204	THOMAS, ROLLAND E. 739 Standish Place, Jacksonville, Florida.
86	—	3192	THOMPSON, EARLE R. 941 Grace Avenue, Panama City, Florida.
185	—	3239	THOMPSON, EDGAR B. Weber, Thompson & Lefcourt—247 Shoreland Building, Miami, Florida.
186	—	3182	THORNE, J. W. 2225 17th Avenue, Bradenton, Florida.
190	—	3194	TYLER, W. J. Pentland, Purvis, Keller & Milton—Security Building, Miami, Florida.
191	—	3174	VAUGHAN, ARTHUR S. Haskins & Sells—1825 Barnett National Bank Building, Jacksonville, Florida.
318	—	3210	WALKER, RAY H. 504 Times Building, St. Petersburg, Florida.
322	—	3184	WEBB, J. HOWARD c/o Ernst & Ernst, 914 Langford Building, Miami 32, Florida.
196	—	3220	WEINER, MILTON P. O. Box 645, Miami 4, Florida.

Alphabetical List of Public Accountants of Florida—*Continued*

P.A. Certificate Number		1945 Registration Number	
323	—	3215	WEST, A. D. c/o Dantzler Lumber & Export Company—P. O. Box 1109, Tampa, Florida.
347	—	2-A	WEYRICK, J. A. Comeau Building, West Palm Beach, Florida.
325	—	3161	WILEY, C. ARTHUR Charles B. Costar—901 First National Bank Building, Miami, Florida.
102	—	3212	WILLIAMS, CHAS. H. 204 Drane Building—P. O. Box 913, Lakeland, Florida.
194	—	3191	WILLIAMS, ELMO H. Williams & Kaiser—443 Seybold Building, Miami, Florida.
340	—	3246	WILLIAMS, JOSEPH B. 11 North Ocean Street, Jacksonville, Florida.
478	—	3202	WITTICH, W. L. 212 West Wright Street, Pensacola, Florida.

Geographical List of
CERTIFIED AND PUBLIC ACCOUNTANTS
 Authorized to Practice
 Their Profession in the State of Florida
 For the year 1945.

NORTHEASTERN AREA

Daytona Beach

ROBERTSON, J. L., C.P.A.; *Pentland & Robertson*, 126½ Volusia Avenue.
 MANVILLE, F. G. H., P.A.; 905 Main Street.

Gainesville

BEIGHTS, DAVID MIERS, C.P.A.; 108 Law Building, University of Florida.
 FLY, JOHN WESLEY, C.P.A.; U. S. Army Air Forces.
 POWERS, EARL, C.P.A.; U. S. Army.
 PURVIS, ROY L., C.P.A.; 300 W. University Avenue.
 GRAY, HOWARD W., P.A.; with *Roy L. Purvis*, 300 W. University Avenue.

Jacksonville

ANDREWS, MERRILL H., C.P.A.; 401 Rogers Building.
 BLITCH, GORDON P., C.P.A.; United States Navy.
 BURKE, J. W., C.P.A.; *Milligan & Burke*, 1412 Barnett Bank Building.
 CARTER, ARTHUR H., C.P.A.; *Haskins & Sells*, 1825 Barnett Bank Building.
 CURTIS, OMER G., C.P.A.; Arnot Building; P. O. Box 372, Atlantic Beach, Fla.
 DANDELAKA, GEORGE W., C.P.A.; 1727 Kingswood Road.
 DAVIS, JEWELL A., C.P.A.; *Smoak & Davis*, 505 Graham Building.
 EVANS, III, ROBERT P., C.P.A.; *Haskins & Sells*, 1825 Barnett Bank Bldg.
 FISHER, P. W., C.P.A.; *Hall & Fisher*, 1412 Barnett Bank Building.
 FORNEY, W. J., C.P.A.; *Smoak & Davis*, 505 Graham Building.
 GOODRICH, C. H., C.P.A.; 401 Rogers Building.
 HARTMAN, JOSEPH, C.P.A.; 309 West Building.
 HAY, GEORGE S., C.P.A.; *Haskins & Sells*, 1825 Barnett Bank Building.
 HILL, GORDON M., C.P.A.; *Haskins & Sells*, 1825 Barnett Bank Building.

HOFFMAN, LESLIE J., C.P.A.; *Haskins & Sells*, 1825 Barnett Bank Building.
 JAMES, BENJAMIN E., C.P.A.; Rogers Building.
 JORDAN, JOSIAH M., C.P.A.; 506 Exchange Building.
 KANTOR, ERWIN P., C.P.A.; with *Joseph Hartman*, 309 West Building.
 KLUTTZ, OREN E., C.P.A.; P. O. Box 4760.
 LEBARON, E. T., C.P.A.; *Hall & Fisher*, 1412 Barnett Bank Building.
 McARTHUR, D. W., JR., C.P.A.; 3017 Oak Street.
 MILLIGAN, C. K., C.P.A.; *Milligan & Burke*, Barnett Bank Building.
 MILLIGAN, GEORGE L., C.P.A.; *Milligan & Burke*, Barnett Bank Building.
 NOEL, CECIL K., C.P.A.; P. O. Box 4760.
 OOSTERHOUDT, O. J., C.P.A.; 323 Barnett Bank Building.
 REAMY, ROBERT L., C.P.A.; *Haskins & Sells*, 1825 Barnett Bank Building.
 RIEDERS, ROBERT, C.P.A.; 613-616 Graham Building.
 ROHRER, L. E., C.P.A.; P. O. Box 4760.
 ROULLIER, R., C.P.A.; 3620 Boulevard.
 SMITH, D. A., C.P.A.; 224 Hildebrandt Building.
 SMOAK, PAUL R., C.P.A.; *Smoak & Davis*, 505 Graham Building.
 VARNEDOE, IRA J., C.P.A.; U. S. Navy.
 WILKIE, ROBERT T., C.P.A.; P. O. Box 4760.
 WINTERBURN, JACK R., C.P.A.; *Milligan & Burke*, 1324 Barnett Bank Bldg.
 BELL, WILLIAM J., P.A.; *Haskins & Sells*, 1825 Barnett Bank Building.
 DAVIES, HANBURY W., P.A.; 585 Edgewood Avenue.
 DISMORE, GEORGE B., P.A.; 1863 Clarkson Street.
 FOYE, ARTHUR B., P.A.; *Haskins & Sells*, 1825 Barnett Bank Building.
 ICENHOUR, JOHN E., P.A.; c/o O. J. Oosterhoudt, 323 Barnett Bank Bldg.

Geographical List of Certified and Public Accountants of Florida—*Continued*

IRWIN, ELMER, F., P.A.; 7 Williams Building.

MILAM, RALPH L., P.A.; 1453 Miami Road; P. O. Box 5066.

MORRIS, CHARLES E., P.A.; *Haskins & Sells*, 1825 Barnett Bank Building.

PALMER LESLIE E., P.A.; *Haskins & Sells*, 1825 Barnett Bank Building.

PFEIFFER, ROBERT, P.A.; 1242 King Street.

PREVATT, I. O., P.A.; 807 Graham Bldg.

THOMAS, ROLAND E., P.A.; 739 Standish Place.

VAUGHAN, ARTHUR S., P.A.; *Haskins & Sells*, 1825 Barnett Bank Building.

WILLIAMS, JOSEPH B., P.A.; 11 North Ocean Street.

Lake City

SHINGLER, FRANKLIN S., P.A.

Palatka

BUCKLES, MARY AMES, P.A.; 216 N. 4th Street.

ROUSE, ALONZO, P.A.; P. O. Box 83.

St. Augustine

CLARKE, I. LLOYD, P.A.; 210 City Building; P. O. Box 520.

CENTRAL AREA

Bradenton

VALDES, JAMES F., C.P.A.; 512 12 St. JOHNSON, HAROLD C., P.A.; c/o James F. Valdes, 512 12th Street.

THORNE, J. W., P.A.; 2225 17th Avenue.

Clearwater

TURNBURKE, H. M., C.P.A.; Manson Arcade.

DeLand

DICKINSON, GORDON M., C.P.A.; Conrad Building.

Floral City

ENGLAND, W. R., P.A.

Groveland

SHEPPARD, H. W., P.A.; P. O. Box 206.

Lakeland

COLE, ROGER W., C.P.A.; 316-17 Marble Arcade Building.

HAMILTON, ROY W., P.A.; 220 Telephone Building.

MITCHELL, W. T., P.A.; 212-13 Hartsell Building.

WILLIAMS, CHARLES H., P.A.; 204 Drane Building.

Lake Wales

BUNTING, NORMAN H., C.P.A.; *N. H. Bunting & Co.*, Real Estate Exchange Building.

Leesburg

LEACH, G. BLAND, P.A.; Mote Building.

Melbourne

CLARK, A. S., P.A.; Tubbs Building.

Ocala

BRYANT, C. CECIL, C.P.A.; 109 East Broadway.

IBBETSON, B., P.A.

Orlando

HIGHGATE, D. A., C.P.A.; P.O. Box 3108.

LOUCKS, JOHN E., C.P.A.; *Potter, Loucks & Bower*, First National Bank Building.

POTTER, CHARLES C., C.P.A.; *Potter, Loucks & Bower*, First National Bank Building.

SIGAL, MYER O., C.P.A.; U. S. Navy.

TRUMBO, SILAS B., C.P.A.; P. O. Box 3108.

WELLS, H. IRVIN, C.P.A.; with *R. C. Pribble*, 409 Exchange Building.

BAKER, C. E., P.A.; 29 W. Central Ave.

GRIFFITH, RANDOLPH C., P. A.; 203 Washington St. Arcade; P. O. Box 1722.

HAMMOND, GRATAN, P.A.; 1001 Metcalf Building.

JONES, EDWIN P., P.A.; 713 Delaney St.

OSBORNE, C. H. J., P.A.; 62 N. Court St.

PACE, MURL E., P.A.; Suite 111, 14 E. Church Street.

PRIBBLE, R. C., P.A.; 409 Exchange Bldg.

Plant City

PROSSER, DAVID S., C.P.A.

EDWARDS, JESSE B., P.A. 20 Hillsboro Bank Building.

Sanford

MOORE, BASIL C., C.P.A.; *Pentland, Gray & Moore*, Atlantic Bank Building.

GRAY, SYDNEY G., P.A.; *Pentland, Gray & Moore*, Atlantic Bank Building.

Geographical List of Certified and Public Accountants of Florida—*Continued*

St. Petersburg

CURRY, GEORGE B., Jr., C.P.A.; U. S. Navy.
 FEIN, JOSEPH, C.P.A.; 516 Times Bldg.
 MORGAN, GEORGE E., C.P.A.; 401 Grove Street North.
 PUTNAM, WORCESTER, C.P.A.; 660 34th Avenue South, P. O. Box 2859.
 RABE, ALBERT A., C.P.A.; Florida National Bank Building.
 SHELDON, E. R., C.P.A.; 402 First National Bank Building.
 SHEPARD, LEE C., C.P.A.; 506 First Federal Building.
 CUSSON, A. L., Jr., P.A.; 2325 13th Street South.
 ELSTON, J. IRA, P.A.; 619 Times Bldg.
 GUSTAFSON, R. H., P.A.; 646 2nd Avenue South.
 IRVINE, NESBITT E., P.A.; P. O. Box 2827.
 JONES, LUTHER W., P.A.; 605 First Federal Building; P. O. Box 2872.
 MARDEN, H. W., P.A.; 612 First Federal Building.
 MARKHAM, JOHN W., P.A.; 815 12th Street North.
 MARTZ, ROLLIE C., P.A.; 2047 21st Avenue North.
 RICKLING, JOHN W., P.A.; 302 First National Bank Building.
 WALKER, RAY H., P.A.; 504 Times Building.

Sarasota

COLEMAN, CLAUDE D., P.A.; 412 Palmer Bank Building.

Tampa

AUSTIN, ELLIOTT G., C.P.A.; 312½ Twiggs Street.
 BIGHAM, JAY E., C.P.A.; 906 Citizens Building.
 BOGUE, RUSSELL S., C.P.A.; 607 Citizens Building.
 BROWN, C. G., C.P.A.; P. O. Box 1215.
 COLLINS, ALFRED E., C.P.A.; 905 Citizens Building.
 COWLES, FRANK L., C.P.A.; *Pentland & Cowles*, 506 Citizens Building.

EDWARDS, CLIFFORD A., C.P.A.; *Edwards & Roehsner*, 304 First National Bank Building.

FOY, HUBERT V., C.P.A.; First National Bank Building.

HARVEY, P. J., C.P.A.; *Wilkins & Harvey*, 306 Stovall Professional Building.

HOLLEY, JAMES D. A., C.P.A.; 1003 Tampa Theatre Building.

MEIGHEN, REX, C.P.A.; *Sweeny & Meighen*, 1016 First National Bank Bldg.

MONTENEGRO, M. A., C.P.A.; 811 Wallace S. Building.

PATRICK, RAYMOND V., C.P.A.; with *Russell S. Bogue*, 607 Citizens Building.

QUINN, JIM, C.P.A.; 601 First National Bank Building.

ROEHSNER, GEORGE H., C.P.A.; *Edwards & Roehsner*, 304 First National Bank Building.

SCHWARTZ, DAVID M., C.P.A.; 418 First National Bank Building.

SWEENEY, JOSEPH A., C.P.A.; *Sweeny & Meighen*, 1016 First National Bank Building.

VALDES, ROBERT E., C.P.A.; U. S. Coast Guard Reserve.

WILKINS, M. L., C.P.A.; *Wilkins & Harvey*, 306 Stovall Professional Building.

ALFORD, L. E., P.A.; P. O. Box 585.

ANDREWS, JOHN, P.A.; P. O. Box 3291.

CARLISLE, LAWRENCE W., P.A.; 401 Madison Street.

CARTY, T. VAN RHYN, P.A.; 416 Tampa Street.

FALSONE, FRANK J., P.A.; 1801½ 21st Street; P. O. Box 5267.

HENSON, MISS M. GLENN, P.A.; 1802 Jetton Avenue.

SCHWERDTFEGGER, GEORGE, P.A.; 442 W. Lafayette Street.

SIMMONS, JOHN H., P.A.; 216 E. Cass Street.

SLAYTON, GEORGE H., P.A.; 1900 Jetton Avenue.

SPERRY, J. A., P.A.; P. O. Box 1021.

WEST, A. D., P.A.; P. O. Box 1109.

Winter Haven

LESTER, A. GILBERT, C.P.A.; 502 Coker Building.

Winter Park

FLUNO, A. S., P.A.; 781 Antoinette Ave.

NORTHWESTERN AREA

Bagdad

DAVIS, L. V., C.P.A.

Panama City

THOMPSON, EARLE R., P.A.; 941 Grace Avenue.

Pensacola

CLEAVELAND, HAROLD H., C.P.A.; *Saltmarsh & Cleaveland*, 609 Blount Building.

MARE, JOHN B., C.P.A.; 364 Brent Bldg.

SALTMARSH, THOMAS W., C.P.A. *Saltmarsh & Cleaveland*, 609 Blount Building.

HAGERMAN, FRANKLIN B., P.A.; 502 North Spring Street.

OWEN, GEORGE W., P.A.; 204 American National Bank Building.

SMYTH, F. B., P.A.; 1464 E. Lloyd Street.

WITTICH, W. L., P.A.; 212 W. Wright St.

Tallahassee

BAILLOU, JAMES E., C.P.A.; *C. A. Baillo & Son*, 9 Lewis Bank Building.

COLLEY, FRANK BROOKS, C.P.A.; *Ford & Colley*, P. O. Box 1204.

RICHEY, MARY LUELLA, C.P.A., c/o Florida State College for Women.

BAILLOU, CHARLES A., P.A.; *C. A. Baillo & Son*, 9 Lewis Bank Building.

GREENE, CLARENCE F., P.A.; P. O. Box 5.

SOUTHERN AREA

Ft. Lauderdale

LINDFORS, CHARLES H., C.P.A.; 119 S.E. 1st Avenue.

PHILLIPS, JOSEPH E., C.P.A.; 204 Hector Building.

COLEMAN, RAY C., P.A.; 203 Hector Building.

FIELD, FREDERICK T., P.A.; 221 S.E. 2nd Avenue.

LINDFORS, E. C., P.A. with *Chas H. Lindfors*, 119 S.E. 1st Avenue.

Ft. Myers

BAKER, LESTER H., C.P.A.; 1104 First Street.

ALLEN, EDWARD C., P.A.; 9 Collier Arcade.

Hollywood

HARRIS, ROY R., C.P.A.; 1617 Dewey Street; P. O. Box 351.

CLENEAY, FRANK B., P.A.; Morse Arcade.

Key West

RAMSEY, ERNEST A.

Greater Miami

ABESS, LEONARD L., C.P.A.; *Abess, Morgan & Altemus*, First National Bank Building.

ALTEMUS, ROBERT M., C.P.A.; *Abess, Morgan & Altemus*, 714 First National Bank Building.

ARNER, W. W., C.P.A.; *Ring, Mahony & Arner*, 50 DuPont Arcade.

BLAKE, A. H., C.P.A.; 279 Court House.

BLUMIN, HARRY, C.P.A.; *Blumin & Roberts*, 420 Lincoln Rd., Miami Beach.

BOLGER, JAMES L., C.P.A.; 911 Langford Building.

BROWN, JAMES J., C.P.A.; 347 Post Office Building.

CALLAHAN, W. J., C.P.A.; *Callahan & Stuzin*, Olympia Building.

CONLON, L. C., C.P.A.; U. S. Navy.

COOK, ELMER W., C.P.A.; P. O. Box 1708.

COSTER, CHARLES B., C.P.A.; 901 First National Bank Building.

DEWHURST, JAMES E., C.P.A.; P. O. Box 1708.

DIXON, ELEANOR R., C.P.A.; U. S. Army.

DUNN-RANKIN, FREDERIC, C.P.A.; *Frederic Dunn-Rankin & Co.*, 1507 Security Building.

EPPERSON, CLYDE A., C.P.A.; *Clyde A. Epperson Audit Company*, 843 Ingraham Building.

FURMAN, M. G., C.P.A.; Room 603, 420 Lincoln Road, Miami Beach.

GAMER, FRED G., C.P.A.; *Gamer & Weiss*, 407-412 Security Building.

GILLMAN, LOUIS, C.P.A.; 429 Ingraham Building.

GRAHAM, HARRY B., C.P.A.; 1005 Seybold Building.

Geographical List of Certified and Public Accountants of Florida—*Continued*

- GRAHAM, HOMER G., C.P.A.; P. O. Box 4291.
- HARRINGTON, ALFRED D., C.P.A.; 316 Federal Building.
- KELLER, JAMES I., JR., C.P.A.; *Pentland, Purvis, Keller & Milton*, 14th floor Security Building.
- LaSALLE, ATHOS L., C.P.A.; 809-10 Olympia Building.
- LEFCOURT, SIDNEY, C.P.A.; *Weber, Thompson & Lefcourt*, 247 Shoreland Building.
- LEVINSON, MACY J., C.P.A.; 336 N. Miami Avenue.
- MACTYE, WILLIAM H., C.P.A.; *Sharman & Mactye*, 1405 First Trust Bldg.
- MAHONY, JOHN, C.P.A.; *Ring, Mahony & Arner*, 50 DuPont Arcade.
- McCLAIN A. H., C.P.A.; 3861 Kumquat Avenue.
- MEYER, HARRY H., C.P.A.; *Ayers & Meyer*, 129 Giralda Ave., Coral Gables.
- MORGAN, ROBERT M., C.P.A.; *Abess, Morgan & Altemus*, 714 First National Bank Building.
- MORRIS, CLARENCE C., C.P.A.; *Walton & Morris*, 811 Seybold Building.
- OATES, LEWIS A., C.P.A.; *Mucklow & Oates*, Security Building; P.O. Box 3580.
- OLSHEN, J. W., C.P.A.
- PARKE, ERNEST L., C.P.A.; 668 N.E. 72nd Terrace.
- PEARL, MAX L., C.P.A.
- PENTLAND, ROBERT, JR., C.P.A.; *Pentland, Purvis, Keller & Milton*, 14th floor Security Building.
- PEREZ, WALDO F., C.P.A.; P. O. Box 1708.
- POST, JOSEPH A., C.P.A.; Room 603, 420 Lincoln Road, Miami Beach.
- PURVIS, HUGH F., C.P.A.; *Pentland, Purvis, Keller & Milton*, 14th floor Security Building.
- RAMSEY, GEORGE J., C.P.A.; 1005 Seybold Building.
- RING, R. WARNER, C.P.A.; U. S. Navy.
- ROBERTS, CHARLES S., C.P.A.; *Blumin & Roberts*, 420 Lincoln Road, Miami Beach.
- SATHRE, FLOYD M., C.P.A.; *Frederic Dunn-Rankin & Co.*, 1507 Security Bldg.
- SATIN, SEYMOUR, C.P.A.; 311 Lincoln Road, Miami Beach.
- SCHUYLER, W. L., C.P.A.; *Schuyler & Roberts*, 614 Ingraham Building.
- SCHWARTZ, GEORGE, C.P.A.; 1000 Lincoln Road, Miami Beach.
- SEVERY, EVERETT W., C.P.A.; 1401 Congress Building.
- SINGER, ARTHUR, 311 Lincoln Road, Miami Beach.
- SMETHURST, B. M., C.P.A.; *Smethurst & Parker*, 204 Shoreland Building.
- STUZIN, DAVID, C.P.A.; *Callahan & Stuzin*, Olympia Building.
- TAIT, EDWARD B., C.P.A.; 8015 N.E. 2nd Avenue.
- TURNER, WILLIAM HUGER, C.P.A.; P. O. Box 1304.
- VAN D'ELDEN, FRANK, C.P.A.; 403 Langford Building.
- VROON, JULES, C.P.A.; U. S. Navy.
- WALTON, WILLIAM O., C.P.A.; *Walton & Morris*, 811 Seybold Building.
- WASSERMAN, SIDNEY, C.P.A.; 420 Lincoln Road, Miami Beach.
- WEATHERS, JOHN C., C.P.A.; P. O. Box 1708.
- WEBER, OTTO F., C.P.A.; *Weber, Thompson & Lefcourt*, 247 Shoreland Building.
- WEISS, EUGENE J., C.P.A.; 514-517 Congress Building.
- WEISS, PAUL J., C.P.A.; *Gamer & Weiss*, 407-12 Security Building.
- WILLIAMS, GEORGE H., JR., C.P.A.; U. S. Army.
- AYERS, CLARENCE R., P.A.; *Ayers & Meyer*, 129 Giralda Ave., Coral Gables.
- BENJAMIN, EDWARD G., P.A.; Miami Beach First National Bank Building, Miami Beach.
- BISSETT, JAMES A., P.A.; 740 Ingraham Building.
- BOURNE, CLIFFORD N., P.A.; 4395 Ingraham Highway, P. O. Box 56, Coconut Grove.
- EDWARDS, V. P.A.; 311 Camilo Avenue, Coral Gables.
- ERNST, ALWIN CHARLES, P.A.; *Ernst & Ernst*, 914 Langford Building.
- FIELD, WILLIAM H., P.A.; P. O. Box 287, Miami Springs.
- FRIEDMAN, EDWARD, P.A.; 311 Lincoln Road, Miami Beach.
- GIVEN, A. F., P.A.; Congress Building.
- JOHNSON, ROLLO H., P.A.; 809 Langford Building.
- KAISER, JULIUS H., P.A.; *Williams & Kaiser*, 443 Seybold Building.

Geographical List of Certified and Public Accountants of Florida—*Continued*

- KENDALL, PETER C., P.A.; *Clyde A. Epperson Audit Co.*, P. O. Box 614, South Miami.
- LA BAW, WILLIAM B., P.A.; 218-221 Commercial Arcade Building.
- LYNCH, THOMAS P., P.A.; U. S. Navy.
- MARKS, CHARLES H., P.A.; 705 Langford Building.
- MATTHEWS, JOHN A., P.A.; 620 Security Building.
- McCANDLISS, R. W., P.A.; 744 Ingraham Building.
- McGEE, F. E., P.A.; P. O. Box 8, Riverside Station.
- MILLER, GEORGE B., P.A.; 152 N.E. 92nd Street.
- MOORE, JOHN MASON, P.A.; 3321 Frow Avenue, Coconut Grove.
- NORTON, CLAUDE C., P.A.; 1108 Congress Building.
- PARKER, C. PALMER, P.A.; *Smethurst & Parker*, 204 Shoreland Building.
- PENNEY, H. E., P.A.; 804 Seybold Building.
- ROBERTS, JACK H., P.A.; *Schuyler & Roberts*, 612-14 Ingraham Building.
- ROTH, LOUIS R., P.A.; 819-821 Seybold Building.
- SERGEANT, J. D., P.A.; 532 Ingraham Building.
- SHARMAN, V. J., P.A.; *Sharman & Mac-tye*, 1405 First Trust Building.
- SJOSTROM, PAUL R. G., P.A.; 1520 N.W. 1st Street.
- THOMPSON, EDGAR B., P.A.; *Weber, Thompson & Lefcourt*, 247 Shoreland Building.
- TYLER, W. J. P.A.; *Pentland, Purvis, Keller & Milton*, 14th floor Security Building.
- WEBB, J. HOWARD, P.A.; *Ernst & Ernst*, 914 Langford Building.
- WEINER, MILTON, P.A.; P. O. Box 645.
- WILEY, C. ARTHUR, P.A.; with *Charles B. Costar*, 901 First National Bank Building.
- WILLIAMS, ELMO H., P.A.; *Williams & Kaiser*, 443 Seybold Building.

West Palm Beach

- COCHRANE, JOHN P., C.P.A. 505 Comeau Building.
- DIVINE, WILBUR F., C.P.A.; 711-13 Guaranty Building.
- HIMES, WHITNEY B., C.P.A.; *Himes & Himes*, 913-15 Harvey Building.
- KEEN, WILLIAM E., C.P.A.; 1207 Harvey Building.
- CALLAWAY, C. C., P.A.; 612-14 Guaranty Building.
- DAWSON, HOLLIS BURL, P.A.; 313 Datura Street.
- DEW, E. RANDOLPH, SR., P.A.; 207 Guaranty Building.
- DUNN, MOREY, P.A.
- FISHER, C. W., P.A.; 1407-11 Harvey Building.
- GANE, O. A., P.A.; *Gane & Wagner*, 211 S. Olive Street.
- HART, R. M., P.A.; 710 Citizens Building.
- REYNOLDS, G. A., P.A. 715 Citizens Building.
- SCHROERS, PAUL F., P.A. 315 Acacia Road.
- WEYRICK, J. A., P.A.; 607 Citizens Bldg.

OUT OF STATE

- BAKER, L. WARREN, C.P.A.; Continental Building, Dallas, Texas.
- BALLOU, CHARLES A., JR., C.P.A.; 510 N. Glebe Road, No. 2 Arlington, Virginia.
- COLLINS, ROBERT L., C.P.A.; U. S. Army.
- EVANS, A. ROSS, C.P.A.; 480 Sawtell Road, Atlanta, Georgia.
- FINK, MALVERN B., C.P.A.; Navy Dept. T-5, C-120, Washington, D. C.
- GLUICK, L., C.P.A.; U. S. Naval Receiving Station, Terminal Island 36, California.
- GRIFFITH, T. T., C.P.A.; 1513 William Oliver Building, Atlanta, Georgia.
- KARSHNER, ROY, C.P.A.; 214 Palmer Building, Atlanta, Georgia.
- RYAN, JOHN P., C.P.A.; U. S. Army.
- ST. JOHN, NEWTON D., C.P.A.; 119 W. 40th Street, New York 18, N. Y.
- SENSENEY, CHARLES G., C.P.A.; 4623 Alton Place, N.W., Washington 16, D. C.
- STRONG, JESSE P., C.P.A.; Central Bank for Cooperatives, Kansas City 8, Missouri.
- WARMACK, WILLIAM J., C.P.A.; 5025 42nd Street N.W., Washington, D. C.
- WHITFIELD, GEORGE B., C.P.A.; 141 W. Jackson Boulevard, Chicago 4, Ill.
- BARNES, M. H., P.A.; *M. H. Barnes & Co.*, 15 Drayton Street, Savannah, Ga.
- BOYLE, JOHN C., P.A.; 415 Crozer Building, Chester, Pennsylvania.
- BROWN, YANDELL O., P.A.; 1522-26 Candler Building, Atlanta, Georgia.
- CHASSEVENT, GEORGES R., P.A.; Room 632-342 Madison Avenue, New York, 17, N. Y.
- CRABER, J. C., P.A.; 923 Commercial Building, P. O. Box 625, Shreveport, La.
- GLUNTS, JAMES D., P.A.; *James D. Glunts & Company*, 31 Milk Street, Boston 9, Massachusetts.
- LEPPARD, WILLIAM MARION, P.A.; *Arthur F. Morton & Co.*, 811 Forsyth Building, Atlanta, Georgia.
- MERRIN, FRANK R., P.A.; 803 Main Avenue, San Antonio 1, Texas.

PUBLIC ACCOUNTANTS

CHAPTER 473

PUBLIC ACCOUNTANTS

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473.01 Definition of terms used in chapter.—Wherever the term "certified public accountant" is used in this chapter, it shall be deemed and construed to mean a person holding a certificate to practice as a certified public accountant issued under this chapter, or any law of the State of Florida heretofore in force and effect.

Wherever the term "public accountant" is used in this chapter, it shall be deemed and construed to mean a person holding a certificate of authority to practice as a public accountant issued under the provisions of this chapter or any law of the State of Florida.

Wherever the term "board" is used in this chapter, it shall be deemed and construed to mean the state board of accountancy created under this chapter, unless otherwise specified.

473.02 "Public accountancy" defined.—A person, either individually or as a member of a firm or an officer or employee of a corporation, shall be deemed to be engaged in practice of public accounting within the meaning and intent of this chapter:

- (1) Who holds himself out to the public in any manner as one who is skilled in the knowledge, science and practice of accounting and as qualified to render professional services as an accountant for compensation; or
- (2) Who maintains an office for the transaction of business as a public accountant, or who, except as an employee of a public accountant, practices

accounting, as distinguished from bookkeeping for more than one employer; or

(3) Who offers to receive clients to perform for compensation, or who does perform upon behalf of clients for compensation, professional services that involve or require an audit or verification of financial transactions and accounting records; or

(4) Who prepares, signs or certifies for clients, reports of audits, balance sheets and other financial, accounting and related schedules, exhibits, statements, or reports which are to be used for publication or for credit purposes, or to be filed with a court or other tribunal or governmental agency, or used for any other purpose; or

(5) Who in general, or as an incident to such work, renders professional assistance for compensation in any or all matters relating to accounting procedure and the recording, presentation and certification of financial facts; or

(6) Who prepares for another or signs any statement, schedule, audit, balance sheet, or other document or paper reflecting, or purporting to reflect, the results of an audit or examination of the financial records or books of account of such person, which is used, or intended to be used, for the purpose of obtaining or soliciting any loan or credit.

Rule 2(a).—In determining whether or not an individual may be unlawfully engaged in the practice of public accounting, the State Board will look at all the circumstances involved in each particular case.

The offering of his services as an independent contractor; the maintenance of an office for performance of work as distinguished from keeping of books and records at the place of business of the employer; the listing of one's name in the telephone and business directories as an accountant; the employment of others as assistants; all are facts tending to show that an individual is engaged in the practice of public accounting as distinguished from serving as a part-time bookkeeper for one or more employers.

That the description of business activities as "Bookkeeping Service"; "Business or Management Consultant"; "Tax Accountant" and the like, and the avoidance of the names "Public Accountant" and "Certified Public Accountant", merely constitutes a subterfuge to conceal practices which in themselves are in violation of the laws of Florida relating to the practice of public accounting when in fact many of the same services are performed and offered to the public as are legally performed by qualified Certified and Public Accountants.

473.03 State board of accountancy; terms and qualifications.—The governor shall appoint five persons, each of whom shall be a resident of the State of Florida and shall hold a certificate as a certified public accountant issued by the state board of accountancy of this state, and such persons and their successors in office shall constitute the state board of accountancy and shall have and exercise all the powers and authority vested by law in said board.

All appointments to membership upon said board shall be for four years from the termination of the now existing terms. All persons appointed

to membership upon said board shall hold office, after the expiration of their respective terms, until their successors are appointed and qualified. All vacancies upon the board shall be filled by appointment by the governor for the unexpired term. No person shall ever be appointed to membership upon such board unless he shall at the time of such appointment be the holder of a certificate as a certified public accountant issued by the board.

473.04 Powers and duties of board.—The board is charged with the responsibility for the administration of this chapter and may design and use a seal, compel the attendance of witnesses, administer oaths, take testimony and receive proofs concerning all matters within its jurisdiction. It shall formulate rules for its guidance, not inconsistent with the provisions of this chapter, and shall print the same for distribution. It shall prescribe a standard of professional conduct and formulate reasonable rules defining unethical practices for persons holding certificates under this chapter. Every person practicing as a public accountant or as a certified public accountant in this state shall be governed and controlled by the rules and standards adopted by the board.

(See, standard of professional conduct and rules, at end hereof.)

473.05. Power of board to enjoin violations and to compel obedience to law or regulations.—Whenever it shall appear to the board that any person is violating or about to violate the terms and provisions of this chapter, the board may file a bill in equity in its own name, or proceedings in mandamus in the name of the State of Florida, on its own relation, and by its counsel alleging the facts and praying for an injunction or writ of mandamus as the case may be against such persons, partnership, or corporation, and its members, officers, or directors restraining them from further violating, or commanding them to obey, such law.

Upon proper application and showing that the defendant has not registered as required by the terms and provisions of this chapter, or that the defendant is not in good standing under any certificate that may have been theretofore issued, or is violating any of the provisions of this chapter, or that a certificate to practice accountancy as a public accountant or certified public accountant has been denied said defendant, or suspended or revoked, or that this chapter has been or is about to be, or is being violated or disobeyed, which showing may be made by affidavit, the judge of the court wherein the bill shall be filed shall issue a restraining order or alternative writ of mandamus and upon the final hearing shall grant and issue an injunction including a mandatory injunction or a peremptory writ of mandamus as prayed upon finding the truth and sufficiency of the bill or petition as the case may be.

The court may enforce said injunction or writ of mandamus by punishment for contempt, and by such other writs and process, mesne or final, as are permitted to circuit courts and shall make such other orders or decrees as its discretion and the rules shall require. Such injunction or writ may be limited in time, perpetual or conditional, as may be necessary and proper to the enforcement of this chapter. The laws of the state now in force, and the rules of the supreme court regulating appeals in similar cases shall apply to appeals in cases brought under this section.

473.06 Organization of Board; to keep records.—The board shall annually elect one of its members as chairman and shall select a secretary, who must be a member of the board. It shall make an annual written report to the governor. It shall keep all applications filed, all documents under oath, a record of the proceedings, and shall maintain a registry of the names and addresses of all persons applying for, and of those receiving certificates under this chapter, any of which, or a certified copy thereof, shall be prima facie evidence of all matters set forth therein, and shall be admissible in evidence of all of the courts of this state.

473.07 Meetings of board; quorum.—Three members of the board shall constitute a quorum at any meeting duly called in accordance with the rules adopted by the board. The board shall hold a meeting at least twice each year, for the purpose of conducting an examination of those who have applied for certificates under this chapter. The time for holding such examinations shall be fixed by the rules of the board and may be changed from time to time, but no such change shall be made unless at least ten days' notice thereof shall have been given to all persons who have applications pending for certificates. The board may meet, for the purpose of holding examinations and conducting other business, at such places in the State of Florida as may be fixed by the board.

473.08 Qualifications of application for examination.—Any person who is a citizen of the United States and a resident of the State of Florida, over the age of twenty-one years, of good moral character and a graduate of a high school with a four years' course of study, or who has had an equivalent education, and who has had not less than three years' experience in the practice of public accounting and who shall otherwise meet the qualifications specified in the rules of the board, shall be entitled to take an examination for the purpose of determining whether or not such person shall be permitted to practice in this state as a certified public accountant. For the purpose of this section, a resident of Florida is defined as one who has resided in this state for at least twelve months immediately preceding the filing of his application.

Rule 8(a) Employment, work and services in any Federal, State, County, District or Municipal Governmental service or agency, does not constitute experience in the practice of public accounting under the Act for the purpose of qualifying a person to take the Certified Public Accountant's examination, even though such employment, work, or service should be under the supervision of a person who is himself a Public Accountant or Certified Public Accountant.

473.09 Application; fee; disposition of fee.—All persons desiring to receive a permit to practice as a certified public accountant in this state shall file a written application for leave to take an examination before the board and such application shall be upon a form prescribed by the board, and shall be signed and sworn to by the applicant. Each applicant shall remit to the board, at the time of filing such application, the sum of twenty-five dollars, which said sum of money shall be retained by, and become the property of the board in the event the applicant is permitted to take an examination. If the application to take the examination shall be denied,

the said sum of money shall be returned to the applicant. All moneys received and collected by the board from applicants shall be disposed of in the manner provided by this chapter for the disposition of other funds coming into the hands of said board.

Rule 9(a) Applicants for permission to sit in the regular semi-annual examinations of the board in May and November each year shall be filed with the board not less than sixty days before said examinations take place.

Rule 9(b) The acceptance by this board of an application to sit in any one of its regular semi-annual examinations shall cover the next three regular semi-annual examinations by the board, but the board reserves the right to cancel any such acceptance by issuing notice thereof in writing, or by telegraph, or by telephone, not less than twenty-four hours prior to the beginning of any one of the three said examinations.

473.10 Examination of applicants; subjects.—The board shall conduct examinations by the propounding of questions in writing. The method of conducting the examination and all regulations concerning the same shall be prescribed by the board in rules to be adopted in accordance with this chapter. The board shall prescribe by such rules methods for grading papers, and shall prescribe what shall constitute a passing grade entitling the applicant to a certificate. The examinations shall be in theory of accounts, practical accountancy, auditing, commercial law as affecting accountancy, and such other related subjects as shall be specified by the board.

Rule 10(a) Examinations shall be held in the months of May and November in each year simultaneously, in the cities of Jacksonville, Tampa, and Miami. Notice of the time and place of the examination shall be mailed to each candidate whose application to take the examination shall have been filed with and approved by the board.

Examinations shall be held in the following subjects: (1) Auditing, (2) Commercial Law, (3) Theory of Accounts, and (4) Accounting Practice. All question papers, stationery, etc., furnished by this board shall remain its property and must be returned whether used or not.

Answers to the examination questions, identified by use of the proper question number, must be submitted by the respective candidates on blanks furnished by the board and must be completed in the time allotted for each subject, which will be stated on the examination papers. Answers may be written in pencil or ink; however, credit will not be given for solutions that are illegible.

Each candidate shall be furnished a numbered identification card upon which he shall sign his name and address and then seal in an envelope and deliver to the examiner in charge. Thereafter the candidate shall identify his answers by noting such number on each sheet thereof and in no other manner. The signing of his name, initials or identification mark other than such number shall be sufficient cause for the rejection of his papers.

Reference by any candidate during the examination to books or other matters or the exchange of information with other persons shall be con-

sidered misconduct sufficient to bar the candidate from further participation in the examination.

A grade of not less than 75 is hereby prescribed as a passing grade for each subject. If a candidate shall receive a passing grade in all four subjects of the examination he shall upon approval by the board be issued a certificate as a certified public accountant. If a candidate shall receive a passing grade in any two or more of the four subjects of the examination he may be conditioned in the other subject or subjects and may complete his examination in any one or all of the next three consecutive examinations. If such conditioned candidate shall receive a passing grade in the remaining subject or subjects in such next three consecutive examinations, he shall upon approval by the board be issued a certificate as a certified public accountant. Failure to receive a passing grade in such manner within such next three consecutive examinations shall lapse the credit for the subjects passed and the candidate shall then be required to again be examined in all subjects.

The Secretary shall communicate to each applicant in writing the decisions of the board reached in his case, which shall state the grade received on each subject of the examination. After three years the answers may be destroyed in the presence of a majority of the board.

Rule 10(b) Any certificate to practice as a Certified Public Accountant or Public Accountant issued by this board shall be signed by the chairman and by the secretary and by at least one other member of the board, and shall be executed under the seal of the board.

473.11 Graduates of Florida universities entitled to take examination.—Any person who has completed a four-year course in accountancy at either of the two Florida universities and, thereafter, completed one year of work in a registered accountant's office shall be entitled to take an examination to become a certified public accountant.

473.12 Registration of accounts.—Each person holding a certificate as a certified public accountant or a certificate as a public accountant, whether granted under this chapter or under any other law, shall, between the first day of January and the thirty-first day of March, in each year, notify the board in writing of his present place of residence, the name of any accountant or firm of accountants by whom he shall be then employed, or the name of any firm of which he shall then be a member. At the time of transmitting such information he shall pay to the board the sum of ten dollars as a registration fee.

Thereupon, the board shall issue to such person a registration card showing that such person has duly registered and is entitled to practice in the State of Florida as a certified public accountant or as a public accountant, as the case may be. If any person holding a certificate as a certified public accountant or as a public accountant shall fail to register and pay the fee annually, within the time and in the manner provided by this section, then at any time thereafter the board may notify such person by registered mail, at his address shown upon the records of the board, requiring such person to register and pay such fee within thirty days after the mailing of such notice. If such person shall continue to fail to register and pay said fee within the said period of thirty days, the board shall enter an order

suspending the certificate of such person, and thereupon such person shall no longer be entitled to exercise or enjoy any of the rights or privileges conferred by such certificate until he shall have registered and paid all delinquent registration fees, as provided in this chapter.

Rule 12(a) Annual registration cards of certified public accountants and public accountants shall be signed by the Chairman and the Secretary of this board, only, and shall have imprinted thereon a likeness of the seal of this board.

Rule 12(b) Any Certified Public Accountant, or Public Accountant, using the term, "and Company", to indicate other members of the firm, must show on its business stationery all of the names of the members of said firm. The term, "and Company" shall not be used by any Certified Public Accountant, or Public Accountant, practicing as an individual.

473.13 Publication of list of accountants.—The board may, in its discretion, establish such rules and regulations as to the publication of lists of persons holding certificates as certified public accountants and public accountants, as may in the judgment of the board be for the best interest of the profession of public accounting in the State of Florida.

473.14 Temporary certificate.—The board may, in its discretion, adopt rules and regulations providing for the issuance of temporary certificates to persons for the purpose of enabling such persons to fulfill specific engagements or employments, the contracts for which were entered into beyond the limits of the State of Florida.

No such temporary certificate shall be valid for more than ninety days after its issuance, and no certificate shall cover more than one engagement, and no certificate shall be issued to any firm or copartnership unless all of the members thereof hold certificates as certified public accountants issued under the laws of another state or certificates as chartered accountants issued under the laws of a foreign country; and no such temporary certificate shall be issued to an individual unless he holds a certificate as a certified public accountant issued under the laws of another state or country, or a certificate as a chartered accountant issued under the laws of a foreign country. Each person applying for a temporary certificate shall pay to the board the sum of ten dollars, which shall be disposed of as other moneys are required to be disposed of under this chapter.

Rule 14(a) Applications for license to temporarily practice public accounting in the State of Florida shall be made in writing and shall be approved by a quorum of the members of the board.

Rule 14(b) Temporary licenses to practice as a public accountant shall be signed by the Chairman and Secretary of this board, only, and shall have imprinted thereon a likeness of the seal of this board.

473.15 Communications between accountant and client privileged.—All communications between certified public accountants and public accountants and the person for whom such certified public accountant or public accountant shall have made any audit or other investigation in a professional capacity, and all information obtained by certified public accountants in their professional capacity concerning the business and affairs of clients shall be deemed privileged communications in all of the courts of this state, and no such certified public accountant or public accountant shall be permitted to testify with respect to any of said matters, except with the consent in writing of such client or his legal representative.

473.16 Unlawful for certificate holder to act as agent for non-resident accountant; exceptions.—It is unlawful for any person holding a certificate as certified public accountant or a certificate of authority as a public accountant to act as the representative, agent or manager, in the State of Florida, in connection with the practice of public accounting, of any person not authorized under the provisions of this chapter to practice public accounting in this state, or of any firm or association of persons, unless each member of such firm or association of persons shall be authorized to practice public accounting in this state under the provisions of this chapter; provided, that any certified public accountant or firm of certified public accountants residing beyond the limits of the State of Florida, who were or was represented on June 25, 1931, in the State of Florida, by a representative, agent or manager, shall be permitted to continue to be represented in this state by such representative, agent or manager, but no new or successor representative, agent or manager in the State of Florida shall be appointed, employed or selected for such certified public accountant or firm of certified public accountants without the approval in writing of the board first being had and obtained.

Rule 16(a) Out-of-State Accountants and/or firms of Accountants practicing in the State of Florida, in accordance with the provisions of Section 473.16 shall show on their business stationery the name and address of his or their representative, agent or manager, in the State of Florida.

Rule 16(b) The use of any name prohibited by the provisions of this law by any individual or firm, shall be deemed sufficient to authorize the State Board of Accountancy in its discretion to refuse to issue, or if issued, to withhold registration cards from such individual or firm, so violating the provisions of this law, and to omit the name or names of such individuals or firm and the individual members thereof from the list of registered accountants published in accordance with the provisions of this law, until such individual or firm shall comply with the provisions of this law, and these rules.

473.17 Use of "Certified Public Accountants" and "Public Accountants" in firm name.—Any firm, every member of which is a certified public accountant, after registering the firm name with the board, may use the designation "Certified Public Accountants" in connection with the firm name.

Any firm, every member and resident manager of which is either a certified public accountant or public accountant, after registering the firm name with the board, may use the designation "Public Accountants" in connection with the firm name.

Rule 17(a) Any Certified Public Accountant, or Public Accountant, using the term, "and Company", to indicate other members of the firm, must show on its business stationery all of the names of the members of said firm. The term "and Company" shall not be used by any Certified Public Accountant, or Public Accountant practicing as an individual.

Rule 17(b) The business stationery of firms practicing public accountancy in Florida under Section 473.17 of this law, shall show thereon the names of all members of the firm.

Rule 17(c) The use of any name prohibited by the provisions of this law by any individual or firm, shall be deemed sufficient to authorize the State Board of Accountancy in its discretion to refuse to issue, or if issued, to withhold registration cards from such individual or firm, so violating the provisions of this law, and to omit the name or names of such individuals or firm and the individual members thereof from the list of registered accountants published in accordance with the provisions of this law, until such individual or firm shall comply with the provisions of this law, and these rules.

Rule 17(d) The use of letters or terms descriptive of a practitioner's accounting qualifications, other than the terms "Certified Public Accountant" or "Public Accountant" as provided by law, is prohibited. Typical terms prohibited under this rule are: "Registered Accountant"; "Licensed Accountant"; "Certificate No."; and/or "State Certificate".

473.18 Records, etc., to remain property of accountants.—All statements, records, schedules and memoranda made by a certified public accountant or a public accountant or by the employee or employees of a certified public accountant or of a public accountant, incident to, or in the course of, professional service to a client, except the reports submitted by such certified public accountant or public accountant to the client, shall be and remain the property of such certified public accountant or public accountant in the absence of an express agreement between the certified public accountant or public accountant and the client.

473.19 Certificates granted to holders from other states.—The board may, in its discretion, issue a certificate as a certified public accountant to any applicant who holds a valid and unrevoked certificate as a certified public accountant issued by, or under the authority of, another state or political subdivision of the United States, or who holds a valid and unrevoked certificate as a chartered accountant issued by, or under the authority of, a foreign country; provided, the applicant has complied with the provisions of this chapter and the rules of the board and: (a) the original certificate was secured as the result of an examination which in the judg-

ment of the board was the equivalent of the standard established by it; or (b) the holder has been maintaining an office for the practice of public accounting under the authority of such certificate for a period of five years; provided that the state or country issuing the original certificate grants similar privileges to persons holding certificates as certified public accountants issued under the laws of this state.

Rule 19(a) No certificate as Certified Public Accountant shall be issued to any person under the provisions of Section 473.19 unless the person applying for such certificate shall, at the time of making application for such certificate reside in the State of Florida.

Rule 19(b) Applications for reciprocal certificates to be issued under Section 473.19 of the law, must be accompanied by a fee of \$25.00 to cover cost of certificate, postage, etc.

Rule 19(c) Applications for certificates shall be made in writing and may be approved by a quorum of the members of the board.

473.20 Revocation of certificates; grounds; procedure.—Any certificate to practice as a certified public accountant or as a public accountant may be revoked and cancelled or suspended for a definite period, not to exceed two years, when it shall appear to the board:

- (1) That such person has been guilty of an act described in 473.23; or
- (2) That such person has been convicted of a felony; or
- (3) That the certificate was obtained by fraud or deceit; or
- (4) That such person has been guilty of any fraudulent, wrongful or unlawful act while holding such certificate; or
- (5) That such person was guilty of a fraudulent, wrongful or unlawful act prior to the issuance of the certificate and of which the board did not have knowledge at the time of the issuance of the certificate; or
- (6) That any reason exists which would have justified the refusal of the certificate in the first instance; or
- (7) Because of the commission by the holder of a certificate of any act which renders him unfit to associate with the fair and honorable members of the accounting profession; or
- (8) That such person is a habitual drunkard.

A certificate may be revoked or suspended only by the unanimous vote of all members of the board for a period not to exceed two years for the violation by the holder thereof of any of the rules or canons of professional ethics promulgated by the board.

No certificate shall be revoked or the operation thereof suspended, until after the board shall have had a hearing, at which the person holding such certificate shall be entitled to be present and to be represented by counsel. The board shall prescribe rules and regulations for receiving complaints against any person holding a certificate issued under the chapter and for the filing of charges against any such person by the board itself.

When any such complaint or charge shall be filed, a copy thereof shall be mailed, under the direction of the board, by registered mail, to the person against whom such complaint or charge is made, at the address of such person as shown upon the records of the board; and with such copy of the charge or complaint there shall be transmitted a notice that a hearing

thereon will be had before the board at a time and place to be specified, not less than thirty days after the mailing of such notice. The burden of proof of such charges shall rest upon the persons who shall have preferred the same, or upon the board, as the case may be.

At the time fixed for such hearing, or at any adjournment which may be granted by the board, the matter shall proceed to hearing. The board, in its discretion, may be represented by counsel employed by the board. If the complaint or charge shall be sustained, the board may enter an order revoking or suspending the certificate as provided by this chapter, or may censure the holder of the certificate. If the complaint or charge is not sustained, an order shall be entered by the board exonerating the holder of the certificate.

Rule 20(a) Section 1: If the board should learn, or if it should be called to the attention of the board, that grounds exist or might exist for the revocation, cancellation or suspension of any certificate to practice as a Certified Public Accountant or as a Public Accountant, said board shall investigate such grounds, and if the board shall be of the opinion that a reasonable basis exists for the revocation, cancellation or suspension of any certificate to practice as a Certified Public Accountant, or as a Public Accountant, the board shall file a charge against the person holding such certificate, which charge shall generally set forth the facts constituting the alleged ground or grounds for the revocation, cancellation or suspension of such certificate, and said charges shall be signed by the Chairman and Secretary of the board, or by any three members thereof, and when any such charge shall have been filed, a copy thereof, signed in the same manner as the original, shall be mailed by registered mail to the person against whom such charge is made at the address of such person as shown upon the records of the board, together with a notice signed by the Chairman and Secretary of the board, or by any three members thereof, that a hearing will be had before the board at a time and place to be specified not less than thirty days after the mailing of such notice.

Section 2: In the event that anyone other than a member of the State Board of Accountancy should send to or file with the board a written complaint setting forth facts which constitutes or which might constitute grounds for the revocation, cancellation or suspension of any certificate to practice as a Certified Public Accountant, or as a Public Accountant, the board shall investigate such complaint and, if it finds that a reasonable basis exists for the revocation, cancellation or suspension of any such certificate under the provisions of Section 473.20, Florida Statutes 1941, the board may either file a charge and send notice to the holder of any such certificate in accordance with the provisions of Section 1, hereof, or the board may send by registered mail a copy of such complaint received by the board to the holder of such certificate, together with a notice that a hearing thereon will be had before the board at a time to be specified, not less than thirty days after the mailing of such notice; and, if a copy of such complaint received by or filed with the board is sent to the person against whom such complaint is made, the copy so sent need not contain the original signature of the person making such complaint, but such copy shall be certified as being a true and correct copy of the original complaint by the Chairman and the Secretary of the board, or by any three members thereof.

473.21 Disposition of fees; compensation of board members; disposition of surplus money.—All moneys collected for the board from fees prescribed or authorized to be charged by this chapter, shall be received and accounted for by the board or by the secretary of the board, under its direction. Such moneys shall be used to defray administration expenses, which shall include the per diem and actual travelling expenses of members of the board and the secretary attending official meetings; the salary of the secretary and incidental expenses of administration; the cost of taking testimony and procuring the attendance of witnesses before the board or its committees; office help and clerical help for the chairman of the board; costs of all legal procedure taken under the provisions of this chapter for the enforcement thereof.

Each member of the board shall be paid per diem, not to exceed ten dollars per day for time actually expended in pursuance of duties imposed by this chapter; provided, that no such expenses incurred under this chapter shall be a charge on the funds of the State of Florida, and payment thereof shall be limited to funds in possession of the board at the time of payment. All bills shall be audited and approved by the board or by a committee of the board appointed for that purpose. Should the receipts from such fees exceed the expenses aforesaid, the balance or surplus shall be paid into the state treasury. The board may retain and hold at all times a surplus in money sufficient, in the judgment of the board, to meet all needs of the board. In no event shall any expenses incurred by the board be a charge upon the funds of the state. The board shall obtain proper and approved collateral security for all bank deposits, and shall designate a depository for its funds.

473.22 Card, sign, etc., as evidence against accountant.—The display of a card, sign, advertisement or directory listing, or the issuance of a letterhead, bearing a person's name as a practitioner of public accounting shall be prima facie evidence in any hearing or prosecution against such person that the person whose name is so carried thereon is responsible for the same and that he is announcing himself thereby to be engaged in the practice of public accounting. In any hearing or prosecution under this chapter, the proof of a single act prohibited by law shall be sufficient, without proving a general course of conduct.

473.23 Penalty for specific violations.—Any person:

(1) Who shall use any other term than certified public accountant or the abbreviation C.P.A. to indicate that he is a public accountant with a specially granted title; or

(2) Who shall announce by printed or written statement that he holds any membership in any society, association or organization of professional accountants, unless such society, association or organization has been officially recognized by the board; or

(3) Who shall, when practicing as a member of a firm, announce either in writing or by printing, or represent verbally, that the firm is practicing as "Certified Public Accountants", unless all members of the firm are holders of valid and unrevoked certificates as certified public accountants issued by the state board of accountancy of this state; provided, that any person holding a certificate in good standing as a certified public accountant or as a public accountant granted by the state board of accountancy of this

state, when acting as a representative, partner or manager of an individual or firm, properly qualified to practice public accounting under the laws of a state, or states, other than Florida, may hold out to the public that such individual is or that such individuals are, so qualified; or

(4) Who shall attempt to practice public accounting under an assumed name, or in the name of a corporation; or

(5) Who shall, as a member of a firm, announce either in writing or printing, or represent verbally, that the firm is practicing as "Public Accountants", unless all members of the firm are holders of certificates of authority to practice as public accountants or certificates as certified public accountants within the meaning of this chapter; provided, that any person holding a certificate in good standing as a certified public accountant or as a public accountant granted by the state board of accountancy of this state, when acting as a representative, partner or manager of an individual or firm, properly qualified to practice public accounting under the laws of a state or states, other than Florida, may hold out to the public that such individual is, or that such individuals are so qualified; or

(6) Who shall, as an officer of a corporation, permit it to practice public accounting; or

(7) Who holds himself out to the public as a certified public accountant, or who assumes to practice as a certified public accountant, unless he has received and holds a certificate as such from the board; or

(8) Who holds himself out to the public as a public accountant or who assumes to practice as a public accountant unless he has received and holds a certificate of authority from the board; or

(9) Who shall practice, or hold himself out as qualified to practice, as a certified public accountant or as a public accountant after his certificate has been revoked, or during the time that his certificate is suspended; or

(10) Who shall practice as an individual or as a member of a firm, or who shall permit a firm of which he is a member to practice, as a certified public accountant or as public accountant, unless a registration card has been duly secured for the current year in accordance with the provisions of this chapter; or

(11) Who shall sell, buy, give, or obtain an alleged certificate as a certified public accountant or certificate of authority or a registration card in any other manner than as provided for by this chapter; or

(12) Who shall attempt to practice as a certified public accountant or as a public accountant under guise of a certificate not issued by the board, or under cover of a certificate obtained illegally or fraudulently; or

(13) Who shall knowingly certify to any false or fraudulent report, certificate, exhibit, schedule or statement; or

(14) Who shall attempt by any subterfuge to evade the provisions of this chapter while practicing public accounting; or

(15) Who shall, as an individual or as a member of a firm or as an officer of a corporation, permit to be announced by printed or written statement, or shall represent verbally, that any report, certificate, exhibit, schedule or statement has been prepared by a certified public accountant or by a public accountant when the person who prepared the work was not such certified public accountant or public accountant, except when

such person is the employee of a certified public accountant or public accountant, or a firm of certified public accountants or public accountants;

Shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than five hundred dollars for each offense or imprisonment in the county jail for a period not exceeding six months.

473.24 Use of titles “certified public accountant” and “public accountant” penalty.—Any person who shall receive from the board under this chapter, or who shall have heretofore received from the board, a certificate to practice as a certified public accountant, shall be styled and known as a “certified public accountant”, and no other person shall assume to use such title or the abbreviation “C.P.A.” or any other word, words, letters or figures to indicate that the person using the same is a certified public accountant.

Any person who has heretofore received from the board a certificate of authority to practice as a public accountant shall be styled and known as a “Public Accountant” and no other person, except a certified public accountant, shall assume to use such designation to indicate that such person is entitled to practice as a public accountant in this state.

Any person holding a proper certificate of authority to practice as a public accountant in the State of Florida, and who is in good standing thereunder, and who holds a certificate as a certified public accountant issued by or under the authority of another state or political subdivision of the United States, may use the letters “C.P.A.” after his name, provided he shows immediately after such letters the name of the state or political subdivision as aforesaid under whose authority such certificate was issued.

Any person violating any of the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction shall be punished by a fine of not more than five hundred dollars or imprisonment in the county jail for not more than six months.

Rule 24(a) The use of letters or terms descriptive of a practitioner’s accounting qualifications, other than the terms Certified Public Accountant or Public Accountant as provided by law, is prohibited. Typical terms prohibited under this rule are: “Registered Accountant”; “Licensed Accountant”; “Certificate No.”; and/or “State Certificate”.

473.25 Practicing without certificate unlawful; penalty.—No person may practice in this state as a certified public accountant or as a public accountant, nor hold himself out to the public as being qualified to practice public accounting, or any phase or branch thereof, in the State of Florida, unless such person shall be the holder of a certificate as a certified public accountant or as a public accountant then in full force and effect under the provisions of this chapter.

Any person violating the provisions of this section shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than five hundred dollars, or by imprisonment in the county jail for not more than six months.

473.26 Each member of firm must have certificate; practicing under an assumed name; penalty.—It is unlawful for any person to engage in the practice of public accounting in this state as a member of a firm unless he shall be the holder of a certificate of authority as a public accountant or a certificate as a certified public accountant. No person shall practice public accounting in this state under an assumed name, and no certificate as a certified public accountant shall ever be granted to a corporation.

Any person violating any of the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than five hundred dollars or imprisonment in the county jail for not more than six months.

Rule 26(a) Any Certified Public Accountant, or Public Accountant, using the term, “and Company”, to indicate other members of the firm, must show on its business stationery all of the names of the members of said firm. The term “and Company” shall not be used by any Certified Public Accountant, or Public Accountant, practicing as an individual.

Rule 26(b) The business stationery of firms practicing public accountancy in Florida shall show thereon the names of all members of the firm. All firm names shall be registered with the State Board of Accountancy.

Rule 26(c) The use of any name prohibited by the provisions of this law by any individual or firm, shall be deemed sufficient to authorize the State Board of Accountancy in its discretion to refuse to issue, or if issued, to withhold registration cards from such individual or firm, so violating the provisions of this law, and to omit the name or names of such individuals or firm and the individual members thereof from the list of registered accountants published in accordance with the provisions of this law, until such individual or firm shall comply with the provisions of this law, and these rules.

**A STANDARD OF PROFESSIONAL CONDUCT AND RULES
DEFINING UNETHICAL PRACTICES FOR PERSONS
HOLDING CERTIFICATES UNDER CHAPTER
473 FLORIDA STATUTES 1941**

1. All former rules are hereby revoked.
2. These rules may be amended at any time by the vote of any three members of the Board.
3. A Certified Public Accountant or Public Accountant shall not allow any person to practice in his name who is not in partnership with him or in his employ, and shall not certify to any accounts, exhibits, statements, schedules or other forms of accountancy work which have not been verified entirely under the supervision of himself, or a member of his firm, or associate or member of his staff and any Certified Public Accountant or Public Accountant so doing is guilty of wrongful conduct under the provisions of Section 473.20 of the above named law.
4. The allowance, or agreement to allow, directly or indirectly, of a commission, brokerage, or other participation by the laity in the fees or profits of his professional work by a Certified Public Accountant or Public Accountant, or the acceptance, directly or indirectly, by any Certified Public Accountant or Public Accountant, practicing either on his or her own account, or as a member of a partnership or other organization, or as an employee of a Certified Public Accountant or Public Accountant, from the laity of any commission, brokerage or other participations for professional or commercial business turned over to the laity as an incident of service to clients, is wrongful conduct under the provisions of Section 473.20 of the above named law.
5. In expressing an opinion on representations in financial statements which he has examined, a Certified Public Accountant or Public Accountant shall be held guilty of wrongful conduct under Section 473.20 if: (a) He fails to disclose a material fact known to him which is not disclosed in the financial statements but disclosure of which is necessary to make the financial statements not misleading; or (b) He fails to report any material misstatement known to him to appear in the financial statement; or (c) He is grossly negligent in the conduct of his examination or in making his report thereon; or (d) He fails to acquire sufficient information to warrant expression of an opinion, or his exceptions are sufficiently material to negative the expression of an opinion; or (e) He fails to direct attention to any material departure from generally accepted accounting principles or to disclose any material omission of generally accepted auditing procedure applicable to the circumstances.
6. Any Certified Public Accountant or Public Accountant who has been found guilty of fraud or an attempt to defraud a client or any person, firm or corporation in connection with his professional work or business (by any court or commission, committee or other tribunal established by law) or who in his professional work or business has been guilty of conspiracy to defraud the government of the United States of America in any matters relating to Federal Income Tax, or Federal

Estate Tax, or who has been barred from practice before the Treasury Department of the United States of America on account of being charged with having prepared fraudulent tax returns of any kind for a taxpayer, is deemed guilty of wrongful conduct under Section 473.20 of the above named law.

7. Proof of conviction of any crime or offense against the public involving moral turpitude shall constitute prima facie proof of wrongful conduct as provided by Section 473.20, of the above named law.
8. Any Certified Public Accountant or Public Accountant who accepts or takes part in any engagement, either on his or her own account, or as a member of a partnership or other organization, or as the employee of a Certified Public Accountant or Public Accountant involving Income Tax, Estate Tax or other tax matters, with which the said Certified Public Accountant or Public Accountant has had prior contact as an employee of the United States Government or Political Sub-division thereof, is deemed guilty of wrongful conduct under Section 473.20, of the above named law.
9. Any Certified Public Accountant or Public Accountant, practicing under the provisions of the above named law, who enters into a contract, expressed or implied, to perform a specific service or specific services, in consideration of the payment to such Certified Public Accountant or Public Accountant of a specified sum of money, which payment is to be for a definitely fixed amount, which amount is not based upon a per diem charge or upon the length of time required for the rendering of such service or services, and who fails to perform such service or services as he had agreed to perform, is deemed guilty of wrongful conduct under the provisions of Section 473.20 of the above named law. This Board in determining whether or not the service or services so rendered have been or have not been rendered in accordance with the agreement with such Certified Public Accountant or Public Accountant, shall measure the extent and sufficiency of such service or services, according to the general understandings, customs and practice of the profession of public accountancy as practiced in the United States of America. In the event that this Board shall find such service or services have not been rendered in according with agreement, and so advises the said Certified Public Accountant or Public Accountant who shall then fail within a reasonable length of time to complete such service or services without further compensation in manner deemed satisfactory to this Board, unless excused therefrom by the client, then the said Certified Public Accountant or Public Accountant is deemed guilty of wrongful conduct under the provisions of Section 473.20 of the above named law. PROVIDED, HOWEVER, that any person found by this Board to have been guilty of wrongful conduct through failure to satisfactorily perform services as specified in this rule, and who thereafter completes the performance of such service in a manner satisfactory to this Board, within such time as to this Board shall appear to be fair and reasonable, shall not be deemed to be guilty of wrongful conducts as specified in this rule.
10. The suspension and/or revocation by the Board issuing same of a certificate as Certified Public Accountant issued by another State, by virtue of which certificate the State Board of Accountancy of the State of Florida has issued to the holder thereof a reciprocity certificate as

Certified Public Accountant, as provided for under Section 473.19 of the above named law, shall be taken and held as prima facie evidence of wrongful conduct under the provisions of Section 473.20 of the above named law.

11. That any Certified Public Accountant or Public Accountant is subject to suspension who hires anyone or has anyone in his employ who has had his certificate revoked by the State Board of Accountancy, or has been disbarred by the Treasury Department or has been convicted of a felony.

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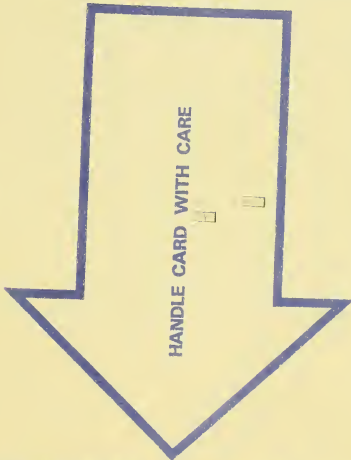
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